1998 FIXED LENGTH RECORD LAYOUT

(handwritten: 19 x 4 = 76)

	ELEMENT	ITEM	POS	TYPE	START	END
	S001	S001	7	N	1	7
		Non Business Codes - Character				
	CITYST	City/State *(handwritten: C (7))*	25	C	8	32
	NMCTRL	Name Control	4	C	33	36
	OCCPRI	Primary Occupation	20	C	37	56
	OCCSEC	Secondary Occupation	20	C	57	76
	PPREP	RTF paid preparer code	1	C	77	77
	PSTATE	Alpha State Code	2	C	78	79
	SNAME	Spouse, Name Contol	4	C	80	83
	CC-5	Reserved *(handwritten: C ( ))*	1	C	84	84
		Non Business Codes - Numeric (1 digit codes)				
1	AGEP	Primary Over 65 Indicator	1	N	85	85
2	AGES	Secondary Over 65 Indicator	1	N	86	86
3	AGEX	Age Indicator	1	N	87	87
4	AGIER1	AGI RTF Error Indicator	1	N	88	88
5	AGIERR	AGI Error Indicator	1	N	89	89
6	AG2119	Form 2119 Age Indicator	1	N	90	90
7	AMTIC	Alternative Minimum taxable income code	1	N	91	91
8	ATRKFR	At risk code, Farm rental Form 4835	1	N	92	92
9	AUDIT	Audit Code	1	N	93	93
10	BLEVEL	BEA Sample Level	1	N	94	94
11	BUSIND	Business Indicator	1	N	95	95
12	CGDED	Capital Gains Deduction limitation code	1	N	96	96
13	CGIND	Capital Gain/Loss Indicator	1	N	97	97
14	CHIND1	Student/disabled-child indicator 1	1	N	98	98
15	CHIND2	Student/disabled-child indicator 2	1	N	99	99
16	CLEIC	Credit Limited, Schedule EIC	1	N	100	100
17	CLSCHR	Credit limit Schedule R	1	N	101	101
18	CL2441	Credit limit, Form 2441	1	N	102	102
19	CL8396	Credit limit, Form 8396	1	N	103	103
20	CPSV	Computed Primary Stratifying Variable	1	N	104	104
21	CWHSI	Cont-Work-Hist-Samp-Ind	1	N	105	105
22	DGROUP	Sampling Group	1	N	106	106
23	DISABL	Disability Indicator - Sch. R	1	N	107	107
24	DSABC1	F8839 Child1 Disabled Indicator	1	N	108	108
25	DSABC2	F8839 Child2 Disabled Indicator	1	N	109	109
26	DSI	Dependent Status Indicator	1	N	110	110
27	DSTATE	State With More Than One District	1	N	111	111
28	DTAXC	Child's line 17 schedule D tax indicator	1	N	112	112
29	DTAXF	Family Schedule D Tax Indicator	1	N	113	113
30	DTAXK	Child's Schedule D Tax Indicator	1	N	114	114
31	DTAXP	Parent's Schedule D Tax Indicator	1	N	115	115
32	EDCDE	Edit Code	1	N	116	116
33	EFI	Electronic Filing Indicator	1	N	117	117
34	EIC	Earned Income Credit Code	1	N	118	118
35	EICERR	RTF code for invalid SSN on Schedule EIC	1	N	119	119
36	EINERR	RTF code for invalid EIN onf Form 2441	1	N	120	120
37	ELECT	Presidential Election Campaign, Fund boxes Code	1	N	121	121
38	EPZONE	Enterprise zone Indicator	1	N	122	122
39	ESTIND	Estate-collation-study-ind	1	N	123	123
40	FDED	Form of deduction code	1	N	124	124
41	FLGSTR	Filing status age indicator - Sch R	1	N	125	125
42	FORIN	Reserved (Not needed every year)	1	N	126	126
43	FORMCD	Form-Code, incoming	1	N	127	127
44	FORNC1	F8839 Child1 Foreign Indicator	1	N	128	128
45	FORNC2	F8839 Child2 Foreign Indicator	1	N	129	129
46	FUTA1	Sch. H FUTA Tax - Sect. 44 Indicator	1	N	130	130

1998 FIXED LENGTH RECORD LAYOUT

	ELEMENT	ITEM	POS	TYPE	START	END
47	FUTA2	Sch. H FUTA Tax - Sect. 45 Indicator	1	N	131	131
48	F1116	Presence of Form 1116, Foreign Tax Credit	1	N	132	132
49	F2119	Sale of Residence Indicator, Form 2119	1	N	133	133
50	F2441	Qualified individual indicator, Form 2441	1	N	134	134
51	F2555	Pres. of Foreign earned income form	1	N	135	135
52	F3468	Pres. of Investment credit form	1	N	136	136
53	F3800	Pres. of General business credit form	1	N	137	137
54	F4136	Pres. of Gasoline and special fuels credit form	1	N	138	138
55	F4562	Pres. of Depreciation form	1	N	139	139
56	F4684	Pres. Of Form 4684, Casualties and Thefts	1	N	140	140
57	F4797	Presence of Form 4797, Sales of Business Property	1	N	141	141
58	F4952	Investment interest expense form	1	N	142	142
59	F4972	Tax on Lump Sum Distributions form	1	N	143	143
60	F5329	Foreign Earned Income	1	N	144	144
61	F6198	Computation of deductible loss from activity (Sec, 465©)	1	N	145	145
62	F6251	Alternative minimum tax form	1	N	146	146
63	F6251I	State refund no benefit indicator	1	N	147	147
64	F6252	Presence of Form 6252, Installment Sale Income	1	N	148	148
65	F6781	Presence of Form 6781, Gains/Losses from Section 1256	1	N	149	149
66	F8396	Mortgage interest credit form	1	N	150	150
67	F8582	Passive activity loss limitations form	1	N	151	151
68	F8586	Low income housing credit form	1	N	152	152
69	F8606	IRA basis and nondeductible distribution form	1	N	153	153
70	F8615	Tax computation for child under age 14 investment income form	1	N	154	154
71	F8801	Credit for Prior Year Minimum Tax form	1	N	155	155
72	F8812	Presence of Form 8812, Additional Child Tax Credit	1	N	156	156
73	F8814	Parents elect to report child's interest and dividends	1	N	157	157
74	F8814A	Additional form 8814 filed	1	N	158	158
75	F8815	Exclusion of Interest from Series EE Savings Bonds	1	N	159	159
76	F8824	Presence of Form 8824, Like-Kind Exchanges	1	N	160	160
77	F8839	Qualified Adoption Expenses	1	N	161	161
78	F8844	Empowerment Zone Employment Credit	1	N	162	162
79	F8853	Medical Savings Accounts and Long-Term Care Insurance Contracts	1	N	163	163
80	F8863	Presence of Form 8863, Education Credits	1	N	164	164
81	GAACD	General Asset Account Election Code	1	N	165	165
82	HINTX	High income nontaxable indicator	1	N	166	166
83	IE	Itemized deductions election indicator	1	N	167	167
84	IMAGE	Before and After Record	1	N	168	168
85	IRI	Interesting return indicator	1	N	169	169
86	IRIC	Computed interesting return indicator	1	N	170	170
87	KID14	Form 6251, child under age 14 code	1	N	171	171
88	LEVEL	Original Sample Level	1	N	172	172
89	LEVSEC	Secondary Level	1	N	173	173
90	LRG	Large AGI return indicator	1	N	174	174
91	LSD5YM	Participation in plan for 5 or more yrs - Form 4972	1	N	175	175
92	LSDDBI	Death Beneficiary Indicator - Form 4972	1	N	176	176
93	LSDEBI	Employee Benefit Indicator	1	N	177	177
94	LSDPYD	Prior yr distrib. Ind Form 4972	1	N	178	178
95	LSDQPI	Qualified Plan Indicator - Form 4972	1	N	179	179
96	LSDROI	Rollover Indicator Form 4972	1	N	180	180
97	MARS	Marital (filing) Status	1	N	181	181
98	MATH	Math Status Code	1	N	182	182
99	MIDR	MFSS Itemized Deduct. Requirement Ind.	1	N	183	183
100	MPARFR	Marital Participation, farm rental Form 4835	1	N	184	184
101	MRC	Multiple Recipients Code Form 4972	1	N	185	185
102	MRCODE	Manual Review Condition Indicator	1	N	186	186
103	MSAEMP	Employer MSA Contribution Indicator	1	N	187	187
104	MSAEXC	MSA Distribution Tax Exception Indicator	1	N	188	188
105	MSALTC	Individual LTC Insurance Contract Indicator	1	N	189	189
106	MSAPHD	High Deductible HealthPlan Coverage Indicator	1	N	190	190

1998 FIXED LENGTH RECORD LAYOUT

	ELEMENT	ITEM	POS	TYPE	START	END
107	MSAPRI	Medical Savings Account Indicator	1	N	191	191
108	MSAPUN	Previously Uninsured Indicator	1	N	192	192
109	MSASEC	Spouse Medical Savings Account Indicator	1	N	193	193
110	MSASHD	Souse High Deductible Health Plan Indicator	1	N	194	194
111	MSASUN	Spouse Previously Uninsured Indicator	1	N	195	195
112	MSATRM	Terminally Ill Indicator	1	N	196	196
113	MTH3YR	MACRS property, 3-year, method	1	N	197	197
114	MTH5YR	MACRS property, 5-year, method	1	N	198	198
115	MTH7YR	MACRS 7-year real property, method	1	N	199	199
116	MTH10Y	MACRS property, 10-year, method	1	N	200	200
117	MTH15Y	MACRS 15-year real property, method	1	N	201	201
118	MTH20Y	MACRS 20-year real property, method	1	N	202	202
119	NONCOM	Noncompute code	1	N	203	203
120	OWNIND	Ownership-IND (Form 2119)	1	N	204	204
121	PANIND	Panel Indicator	1	N	205	205
122	PBI	Primary Blind Indicator	1	N	206	206
123	PCI	Form 1040 PC indicator	1	N	207	207
124	PMARS	Parents Filing Status Code (Form 8615)	1	N	208	208
125	PREP	Paid preparer code	1	N	209	209
126	PRNRES	Principle Residence Indicator (Form 2119)	1	N	210	210
127	PSV	Primary Stratifying Variable	1	N	211	211
128	PT3IND	Part 3 Indicator on Form 8801	1	N	212	212
129	PURP	Personal Use Rental Property (Sch E)	1	N	213	213
130	PYMARS	Marital Status (Prior Year)	1	N	214	214
131	RAL	Refund Anticipation Loan Indicator	1	N	215	215
132	REGION	IRS Regions	1	N	216	216
133	REJ-IN	Reject Code, incoming	1	N	217	217
134	RXOPAR	Exemptions for parents (taxpayer)	1	N	218	218
135	SBI	Secondary Blind Indicator	1	N	219	219
136	SCFI	Survey of Consumer Finance Indicator	1	N	220	220
137	SCHA	Schedule A Indicator Code	1	N	221	221
138	SCHB	Schedule B Indicator Code	1	N	222	222
139	SCHCE1	Schedule C RTF error indicator	1	N	223	223
140	SCHCER	Schedule C Error Indicator	1	N	224	224
141	SCHCF	Schedule C or F Indicator	1	N	225	225
142	SCHD	Schedule D Indicator Code	1	N	226	226
143	SCHDE1	Schedule D RTF error indicator	1	N	227	227
144	SCHDER	Schedule D Error Indicator	1	N	228	228
145	SCHE	Schedule E Indicator Code	1	N	229	229
146	SCHEE1	Schedule E RTF error indicator	1	N	230	230
147	SCHEER	Schedule E Error Indicator	1	N	231	231
148	SCHF	Schedule F Indicator Code	1	N	232	232
149	SCHFE1	Schedule F RTF error indicator	1	N	233	233
150	SCHFER	Schedule F Error Indicator	1	N	234	234
151	SCHH	Schedule H Indicator	1	N	235	235
152	SCHJIN	Schedule J Indicator	1	N	236	236
153	SCHSE	Schedule SE Indicator Code	1	N	237	237
154	SFCPRI	SE Farm Code - Primary	1	N	238	238
155	SFCSEC	SE Farm Code - Secondary	1	N	239	239
156	SHRTYR	Form 6251, annualized return code	1	N	240	240
157	SOCA	SOCA Tracking Code	1	N	241	241
158	SOCAIN	SOCA Panel Indicator	1	N	242	242
159	SOCAED	SOCA Capital Assets Indicator	1	N	243	243
160	SPECTX	Special Tax Computation	1	N	244	244
161	SPNDC1	F8839 Child 1 Special Need Indicator	1	N	245	245
162	SPNDC2	F8839 Child 2 Special Need Indicator	1	N	246	246
163	SSNERR	RTF code for invalid SSN	1	N	247	247
164	C1-164	Reserved	1	N	248	248
165	TELIND	Form 1040TEL Indicator	1	N	249	249
166	TFORM	Corrected Form of Return	1	N	250	250

1998 FIXED LENGTH RECORD LAYOUT

	ELEMENT	ITEM	POS	TYPE	START	END
167	TX4YRP	Taxable Amount Four Year Election Indicator, Primary	1	N	251	251
168	TX4YRS	Taxable Amount Four Year Election Indicaor, Secondary	1	N	252	252
169	TXBLGN	Taxable Gain Deferral Indicator (Form 2119)	1	N	253	253
170	TXNT	Taxable or Nontaxable Returns	1	N	254	254
171	TXST	Tax Status	1	N	255	255
172	VERFLG	Validation Error Flag	1	N	256	256
173	WEIGHT	Weight Code	1	N	257	257
174	XFPT	Primary Taxpayer Exemption	1	N	258	258
175	XFST	Secondary Taxpayer Exemption	1	N	259	259
176	XOCAWH	Exemptions for Children Living Away from Home Due to Divorce/Separ.	1	N	260	260
177	XOPAR	Exemptions for Parents	1	N	261	261
178	XTXCR1	Dependent 1 Child Tax Credit Indicator	1	N	262	262
179	XTXCR2	Dependent 2 Child Tax Credit Indicator	1	N	263	263
180	XTXCR3	Dependent 3 Child Tax Credit Indicator	1	N	264	264
181	XTXCR4	Dependent 4 Child Tax Credit Indicator	1	N	265	265
182	XTXCR5	Dependent 5 Child Tax Credit Indicator	1	N	266	266
183	XTXCR6	Dependent 6 Child Tax Credit Indicator	1	N	267	267
184	XTXCR7	Dependent 7 Child Tax Credit Indicator	1	N	268	268
185	XTXCR8	Dependent 8 Child Tax Credit Indicator	1	N	269	269
186	XTXCR9	Dependent 9 Child Tax Credit Indicator	1	N	270	270
187	XTXCR0	Dependent 10 Child Tax Credit Indicator	1	N	271	271
188	YCODE	Acceptance or Rejection of Return	1	N	272	272
189	YEAR	Year Code	1	N	273	273
190	C1-190	Reserved	1	N	274	274
191	C1-191	Reserved	1	N	275	275
192	C1-192	Reserved	1	N	276	276
		Non Business Codes - Numeric (2 digit codes)				
1	AGDR	Adjusted Gross Deficit Range	2	N	277	278
2	AGIR1	Adjusted Gross Income Range 1	2	N	279	280
3	AGIR2	Adjusted Gross Income Range 2	2	N	281	282
4	AGIR5	Adjusted Gross Income Range 5	2	N	283	284
5	AGIRJ	Adjusted Gross Income Range J	2	N	285	286
6	AGIRP	Adjusted Gross Income Range P	2	N	287	288
7	AG2441	Form 2441 - Percentage of AGI	2	N	289	290
8	CYCLE	Cycle code	2	N	291	292
9	DIST	District	2	N	293	294
10	DISTIN	District, incoming	2	N	295	296
11	DOC	Document, code	2	N	297	298
12	ERRFLG	Error (loop) Flag	2	N	299	300
13	FLPDMO	Filing (accounting) period - month	2	N	301	302
14	F4835	Number of Farm Rental Indicator Forms Attached	2	N	303	304
15	INFFLG	Manual Review Condition Info Flag	2	N	305	306
16	INFONO	Information Listing Number	2	N	307	308
17	LSDMEC	Lump-sum averaging method code	2	N	309	310
18	C2-18	Reserved	2	N	311	312
19	PODP	Post of duty code - primary Form 2555	2	N	313	314
20	PODS	Post of Duty Code - Secondary	2	N	315	316
21	C2-21	Reserved	2	N	317	318
22	REJECT	Reject Code	2	N	319	320
23	REJOUT	Reject Code, after consistency tests	2	N	321	322
24	RXOCAH	Exemptions for children living at home (taxpayer)	2	N	323	324
25	RXTOT	Total Exemptions	2	N	325	326
26	SCHC	Schedule C Indicator Code	2	N	327	328
27	SCHCNM	Number of Schedule C's (when more than 3)	2	N	329	330
28	STATE	State	2	N	331	332
29	C2-29	Reserved	2	N	333	334
30	SVCCTR	Service Center	2	N	335	336
31	TESTNO	Last Consistency Test Series Performed	2	N	337	338
32	TOTXSZ	Size of Total Income Tax	2	N	339	340

1998 FIXED LENGTH RECORD LAYOUT

	ELEMENT	ITEM	POS	TYPE	START	END
33	TPICD	Total positive income Class Code	2	N	341	342
34	TTXPCT	Total Income Tax as Percent of AGI	2	N	343	344
35	VWKGRP	Validation Work Group	2	N	345	346
36	XOCAH	Exemptions for Children Living at Home	2	N	347	348
37	XOODEP	Exemptions for Other Dependents	2	N	349	350
38	XTOT	Total Exemptions	2	N	351	352
39	NBC2-39	Reserved	2	N	353	354
40	NBC2-40	Reserved	2	N	355	356
41	NBC2-41	Reserved	2	N	357	358

1998 FIXED LENGTH RECORD LAYOUT

	ELEMENT	ITEM	POS	TYPE	START	END
		Non Business Codes - Numeric (3 digit codes)				
1	C3-1	Reserved	3	N	359	361
2	C3-2	Reserved	3	N	362	364
3	C3-3	Reserved	3	N	365	367
4	C3-4	Reserved	3	N	368	370
5	C3-5	Reserved	3	N	371	373
		Non Business Codes - Numeric (4 digit codes)				
1	EICYB1	Year of birth, child 1(EIC)	4	N	374	377
2	EICYB2	Year of birth, child 2(EIC)	4	N	378	381
3	EYOB1	Year of Birth, child 1 (EIC) Underreporter Program	4	N	382	385
4	EYOB2	Year of Birth, child 2 (EIC) Underreporter Program	4	N	386	389
5	FLPDYR	Filing (accounting) period - year	4	N	390	393
		Business Codes - Numeric (1 digit codes)				
1	ACCMEC	Accounting Method (Dominant Sch C)	1	N	394	394
2	ACMEC1	Accounting Method (1st Sch C)	1	N	395	395
3	ACMEC2	Accounting Method (2nd Sch C)	1	N	396	396
4	ACMEC3	Accounting Method (3rd Sch C)	1	N	397	397
5	ACCMEF	Accounting Method (Dominant Sch F)	1	N	398	398
6	ACMEF1	Accounting Method (1st Sch F)	1	N	399	399
7	ACMEF2	Accounting Method (2nd Sch F)	1	N	400	400
8	ATRSKC	At Risk Code, (Dominant Sch C)	1	N	401	401
9	ARSKC1	At Risk Code, (1st Sch C)	1	N	402	402
10	ARSKC2	At Risk Code (2nd Sch C)	1	N	403	403
11	ARSKC3	At Risk Code (3rd Sch C)	1	N	404	404
12	ATRSKF	At Risk Code (Dominant Sch F)	1	N	405	405
13	ARSKF1	At Risk Code (1st Sch F)	1	N	406	406
14	ARSKF2	At Risk Code (2nd Sch F)	1	N	407	407
15	COMSCH	Combined Sch C Code (Dominant Sch C)	1	N	408	408
16	CMSCH1	Combined Sch C Code (1st Sch C)	1	N	409	409
17	CMSCH2	Combined Schedule C Code (2nd Sch C)	1	N	410	410
18	CMSCH3	Combined Schedule C Code (3rd Sch C)	1	N	411	411
19	DEPEXP	Depreciation Expense Source Indicator (Dom Sch C)	1	N	412	412
20	DPEXP1	Depreciation Expense Source Indicator (1st Sch C)	1	N	413	413
21	DPEXP2	Depreciation Expense Source Indicator (2nd Sch C)	1	N	414	414
22	DPEXP3	Depreciation Expense Source Indicator (3rd Sch C)	1	N	415	415
23	DOMC	Business Number (Dom Sch C)	1	N	416	416
24	DOMC1	Business Number (1st Sch C)	1	N	417	417
25	DOMC2	Business Number (2nd Sch C)	1	N	418	418
26	DOMC3	Business Number (3rd Sch C)	1	N	419	419
27	DOMF	Farm Number (Dominant Sch F)	1	N	420	420
28	DOMF1	Farm Number (1st Sch F)	1	N	421	421
29	DOMF2	Farm Number (1st Sch F)	1	N	422	422
30	FIRSTC	First Schedule C for the particular business (Dom Sch C)	1	N	423	423
31	FRSTC1	First Schedule C for the particular business (1st Sch C)	1	N	424	424
32	FRSTC2	First Schedule C for the particular business (2nd Sch C)	1	N	425	425
33	FRSTC3	First Schedule C for the particular business (3rd Sch C)	1	N	426	426
34	CD1-34	Reserved	1	N	427	427
35	CD1-35	Reserved	1	N	428	428
36	CD1-36	Reserved	1	N	429	429
37	CD1-37	Reserved	1	N	430	430
38	INVENC	Dominant Business Inventory Code	1	N	431	431
39	MPARTC	Material Participation Code (Dominant Sch C)	1	N	432	432
40	MPRTC1	Material Participation Code (1st Sch C)	1	N	433	433
41	MPRTC2	Material Participation Code (2nd Sch C)	1	N	434	434
42	MPRTC3	Material Participation Code (3rd Sch C)	1	N	435	435
43	MPARTF	Material Participation Code (Dominant Sch F)	1	N	436	436
44	MPRTF1	Material Participation Code (1st Sch F)	1	N	437	437
45	MPRTF2	Material Participation Code (2nd Sch F)	1	N	438	438

1998 FIXED LENGTH RECORD LAYOUT

ELEMENT		ITEM	POS	TYPE	START	END
46	SCHCEZ	Schedule C-EZ Indicator	1	N	439	439
47	CEZ1	1st Schedule C	1	N	440	440
48	CEZ2	2nd Schedule C	1	N	441	441
49	CEZ3	3rd Schedule C	1	N	442	442
50	SEXPRC	Sex of Proprietor (Dom Sch C)	1	N	443	443
51	SXPRC1	Sex of Proprietor (1st Sch C)	1	N	444	444
52	SXPRC2	Sex of Proprietor (2nd Sch C)	1	N	445	445
53	SXPRC3	Sex of Proprietor (3rd Sch C)	1	N	446	446
54	SEXPRF	Sex of Proprietor (Dominant Sch F)	1	N	447	447
55	SXPRF1	Sex of Proprietor (1st Sch F)	1	N	448	448
56	SXPRF2	Sex of Proprietor (2nd Sch F)	1	N	449	449
57	STATEM	Statutory Employee Box - Form W-2 (Dom Sch C)	1	N	450	450
58	STATM1	Statutory Employee Box (1st Sch C)	1	N	451	451
59	STATM2	Statutory Employee Box (2nd Sch C)	1	N	452	452
60	STATM3	Statutory Employee Box (3rd Sch C)	1	N	453	453
61	CD1-61	Reserved	1	N	454	454
62	CD2-62	Reserved	1	N	455	455
63	CD3-63	Reserved	1	N	456	456
		Business Codes - Numeric (2 digit codes)				
1	INVALC	Inventory Valuation (Dom Sch C)	2	N	457	458
2	INVLC1	Inventory Valuation (1st Sch C)	2	N	459	460
3	INVLC2	Inventory Valuation (2nd Sch C)	2	N	461	462
4	INVLC3	Inventory Valuation (3rd Sch C)	2	N	463	464
5	NICDE	Business Net Income/Net Deficit Code	2	N	465	466
6	SZBRE	Size of Business Receipts	2	N	467	468
		Business Codes - Numeric (3 digit codes)				
1	APXAAA	All Nonfarm Industry Coding - Division Line Numbers	3	N	469	471
2	APXAAB	All Nonfarm Industry Coding - Subdivision Line Numbers	3	N	472	474
3	APXAAC	All Nonfarm Industry Coding - Major Group Line Numbers	3	N	475	477
4	APXAAD	All Nonfarm Industry Coding - Minor Group Line Numbers	3	N	478	480
5	APXBEA	Appendix AA--BEA code - Division Line Numbers	3	N	481	483
6	APXBEB	Appendix AA--BEA code - Subdivision Line Numbers	3	N	484	486
7	APXBEC	Appendix AA--BEA code - Major Group Line Numbers	3	N	487	489
8	APXBED	Appendix AA--BEA code - Minor Group Line Numbers	3	N	490	492
9	APXWWA	Selected Nonfarm Coding - Division Line Numbers	3	N	493	495
10	APXWWB	Selected Nonfarm Coding - Subdivision Line Numbers	3	N	496	498
11	APXWWC	Selected Nonfarm Coding - Major Group Line Numbers	3	N	499	501
12	APXWWD	Selected Nonfarm Coding - Minor Group Line Numbers	3	N	502	504
13	ASAMP	Actual Sample Code	3	N	505	507
14	ASAMP2	Actual BEA Sample Code	3	N	508	510
15	CSAMP	Computed Sample Code	3	N	511	513
16	CSAMP2	Computed Sample Code Sole Prop	3	N	514	516
17	PSAMP	Punched Sample Code	3	N	517	519
18	PSAMP2	Punched BEA Sample Code	3	N	520	522
19	TPNC1	Taxpayer Notice Code 1	3	N	523	525
20	TPNC2	Taxpayer Notice Code 2	3	N	526	528
21	TPNC3	Taxpayer Notice Code 3	3	N	529	531
22	TPNC4	Taxpayer Notice Code 4	3	N	532	534
23	TPNC5	Taxpayer Notice Code 5	3	N	535	537
24	TXRT	Marginal Tax Rate	3	N	538	540
25	WSAMP	Sample Code Used For Weighting	3	N	541	543
26	WSAMP2	Sample Code Used For Weighting Sole Prop	3	N	544	546
27	WSAMP3	Sample Code Used For Weighting SOCA	3	N	547	549
28	CD3-28	Reserved	3	N	550	552
29	CD3-29	Reserved	3	N	553	555

1998 FIXED LENGTH RECORD LAYOUT

	ELEMENT	ITEM	POS	TYPE	START	END
		Business Codes - Numeric (4 digit codes)				
1	CBATCH	Consistency Test Batch Number	4	N	556	559
2	DOBMD	Date of Birth (Month/Day)	4	N	560	563
3	DOBYR	Date of Birth (Year)	4	N	564	567
4	DODMD	Date of Death (Month/Day) Primary	4	N	568	571
5	DODYR	Date of Death (Year)	4	N	572	575
6	INDYC	SOI Industry Code (Dom Sch C)	4	N	576	579
7	INDYC1	Industry Code (1st Sch C)	4	N	580	583
8	INDYC2	Industry Code (2nd Sch C)	4	N	584	587
9	INDYC3	Industry Code (3rd Sch C)	4	N	588	591
10	MATCH	Match Code	4	N	592	595
11	CD4-11	Reserved	4	N	596	599
12	CD4-12	Reserved	4	N	600	603
13	CD4-13	Reserved	4	N	604	607
14	CD4-14	Reserved	4	N	608	611
15	CD4-15	Reserved	4	N	612	615
16	CD4-16	Reserved	4	N	616	619
17	CD4-17	Reserved	4	N	620	623
18	CD4-18	Reserved	4	N	624	627
19	CD4-19	Reserved	4	N	628	631
20	CD4-20	Reserved	4	N	632	635
		Business Codes - Numeric (6 digit codes)				
1	D1DOB	Dependent 1, Date of Birth (year/month)	6	N	636	641
2	D2DOB	Dependent 2, Date of Birth (year/month)	6	N	642	647
3	D3DOB	Dependent 3, Date of Birth (year/month)	6	N	648	653
4	D4D0B	Dependent 4, Date of Birth (year/month)	6	N	654	659
5	NAIC	SOI Industry Code (Dominant Schedule C)	6	N	660	665
6	NAIC1	SOI Industry Code (1st Schedule C)	6	N	666	671
7	NAIC2	SOI Industry Code (2nd Schedule C)	6	N	672	677
8	NAIC3	SOI Industry Code (3rd Schedule C)	6	N	678	683
9	NAIF	SOI Industry Code (Dominant Schedule F) RTF	6	N	684	689
10	NAIF1	SOI Industry Code (1st Schedule F) RTF	6	N	690	695
11	NAIF2	SOI Industry Code (2nd Schedule F) RTF	6	N	696	701
12	NAIFX	SOI Industry Code (Dominant Schedule F) Corrected	6	N	702	707
13	NAIFX1	SOI Industry Code (1st Schedule F) Corrected	6	N	708	713
14	NAIFX2	SOI Industry Code (2nd Schedule F) Corrected	6	N	714	719
15	PCTPRI	Percent Basis Traditional IRA, Primary	6	N	720	725
16	PCTSEC	Percent Basis Traditional IRA, Secondary	6	N	726	731
17	CD6-17	Reserved	6	N	732	737
18	CD6-18	Reserved	6	N	738	743
19	CD6-19	Reserved	6	N	744	749
20	CD6-20	Reserved	6	N	750	755
21	CD6-21	Reserved	6	N	756	761
22	CD6-22	Reserved	6	N	762	767
23	CD6-23	Reserved	6	N	768	773
24	CD6-24	Reserved	6	N	774	779
25	CD6-25	Reserved	6	N	780	785
26	CD6-26	Reserved	6	N	786	791

1998 FIXED LENGTH RECORD LAYOUT

ELEMENT		ITEM	POS	TYPE	START	END
		LARGE CODES				
1	CINFO	Consistency Test Information Number	8	N	792	799
2	DIFCD	Diff Audit Code(Res. for non IRS-users)	8	N	800	807
3	CD7-3	Reserved	8	N	808	815
4	MVARI	Number of variable money amount fields	8	N	816	823
5	PNLC	Page Number/Line Count(svcctr control)	8	N	824	831
6	RSIZE	Variable Record Size	8	N	832	839
7	RVARI	Number of Variable Fields	8	N	840	847
		STATIONARY FIELDS				
1	EINC	EIN Dominant Sch C	9	N	848	856
2	EINC1	EIN 1st Sch C	9	N	857	865
3	EINC2	EIN 2nd Sch C	9	N	866	874
4	EINC3	EIN 3rd Sch C	9	N	875	883
5	EINF	EIN Dominate Sch F	9	N	884	892
6	EINF1	EIN 1st Sch F	9	N	893	901
7	EINF2	EIN 2nd Sch F	9	N	902	910
8	S002	Taxpayer Identification Number	9	N	911	919
9	S003	Secondary Social Security	9	N	920	928
10	S004	DLN - High 7 Digits	9	N	929	937
11	S005	DLN - Low 7 Digits	9	N	938	946
12	S006	Decimal Weight	9	N	947	955
13	S007	Transform TIN	9	N	956	964
14	S008	Sample Count	9	N	965	973
15	S009	Population Count	9	N	974	982
16	S010	Sole Prop. Decimal Weight	9	N	983	991
17	S011	Sole Prop. Sample Count	9	N	992	1000
18	S012	Sole Prop. Population Count	9	N	1001	1009

******* The remainder of the record layout is variable in format *******

1998 VARIABLE LENGTH RECORD LAYOUT

(all fields are 16 digits **)

KEY	ELEMENT	SIGN	ELEMENT NAME
1	N1		Number of Returns
2	N2		Exemptions: Total
3	N3		Taxpayers
4			Reserved
5			Reserved
6	N6		Dependents
7	N7		Children at home
8	N8		Children away from home
9	N9		Parents
10	N10		Other Dependents
11	N11		Electronic Filing Indicator
12	N12		No of Schedule C Sole Proprietorship returns
13	N13		No of Schedule F Sole Proprietorship returns
14	N14		Yes boxes ckd - Presidential election campaign fund
15	N15		Number of Partnerships (Schedule E)
16	N16		Number of S Corporations (Schedule E)
17	N17		Number of Sch. E businesses, All at Risk (Sch. E)
18	N18		Number of Partially at Risk (Schedule E)
19	N19		Number of Forms 8609 filed
20			Reserved
21	N21		Zip Code Expanded
22	N22		Number of Rentals
23	N23		Number of Royalties
24	N24		Number of Children for Child Tax Credit

MONEY AMOUNT FIELDS - FORMS 1040/1040A/1040EZ

KEY	ELEMENT	SIGN	ELEMENT NAME
25	E00050	+/-	Expanded Income
26	E00060	+/-	Computed Expanded Income
27	E00100	+/-	Adjusted Gross Income (Deficit)
28	S00100	+/-	AGI (Revenue Processing)
29	T00100	+/-	Adjusted Gross Income (Taxpayer)
30	E00101	+/-	EIC Adjusted AGI amount
31	S00101	+/-	EIC Adjusted AGI amount (Rev. Processing)
32	T00105	+/-	Tested AGI
33	E00200		Salaries, Wages and Tips
34	T00200		Salaries, Wages, and Tips (Taxpayer)
35	E00250	+/-	Other dependent earned income
36	E00300	+/-	Interest received
37	T00300	+/-	Received interest (taxpayer)
38	E00400		Tax-exempt interest
39	T00400		Tax-exempt interest (taxpayer)
40	T00405		Tested Tax Exempt Interest
41	E00600		Dividends
42	T00600		Dividends (taxpayer)
43	E00700		State income tax refunds
44	E00800		Alimony received
45	T00800		Alimony received (taxpayer)
46	E00900	+/-	Business or professional net profit/loss

1998 VARIABLE LENGTH RECORD LAYOUT

(all fields are 16 digits **)

KEY	ELEMENT	SIGN	ELEMENT NAME
47	S00900	+/-	Combination Sch. C Profit/Loss Computer (Reve. Processing)
48	T00900	+/-	Business or professional net profit/loss (taxpayer)
49	E01000	+/-	Net capital gain or loss reported on Sch D
50	S01000	+/-	Net cap. gain or loss reported on Sch D(Rev. Proc.)
51	E01100		Capital gain distributions reported on Form 1040
52	T01100		Cap. gain dist. reported on Form 1040 (taxpayer)
53	E01200	+/-	Supplemental schedule net gain or loss
54	T01200	+/-	Supplemental schedule net gain or loss (taxpayer)

IRA DISTRIBUTIONS

KEY	ELEMENT	SIGN	ELEMENT NAME
55	E01300		Gross IRA Distributions
56	E01400		Taxable IRA Distributions
57	T01400		Taxable IRA Distributions (taxpayer)

PENSIONS AND ANNUITIES

KEY	ELEMENT	SIGN	ELEMENT NAME
58	E01500		Total pensions and annuities received(Form)
59	E01700	/	Pensions and annuities in AGI
60	E01800		Nontaxable pensions and annuities (not in AGI)
61	E02000	+/-	Schedule E net income or loss
62	S02000	+/-	Schedule E Profit Loss Computern (Rev. Proc)
63	T02000	+/-	Schedule E net income or loss (taxpayer)
64	E02100	+/-	Farm net profit or loss
65	S02100	+/-	Combination Schedule F Profit Loss Computer (Rev. Proc)
66	T02100	+/-	Farm net profit or loss (taxpayer)
67	E02300		Unemployment compensation
68	T02300		Unemployment compensation (taxpayer)
69	T02305		Tested Unemployment Compensation

SOCIAL SECURITY BENEFITS

KEY	ELEMENT	SIGN	ELEMENT NAME
70	E02400		Gross Social Security Benefits
71	T02400		Gross Social Security Benefits (taxpayer)
72	T02405		Tested Social Security
73	E02500		In AGI Social Security
74	S02500		Taxable Social Security Computer (Rev. Proc)
75	T02500		In AGI (taxpayer)
76	E02540		Net operating loss
77	E02600	+/-	Other net income or loss
78	T02600	+/-	Other net income or loss (taxpayer)
79	E02650	+/-	Total income
80	E02700		Foreign earned income exclusion
81	E02800		Gambling earnings

STATUTORY ADJUSTMENTS

KEY	ELEMENT	SIGN	ELEMENT NAME
82	E02900		Total adjustments
83	E03150		Total deductible IRA payments
84	E03200		Primary IRA payments
85	E03210		Student Loan Interest Deduction
86	E03250		Secondary IRA payments
87	E03260		Deduction for Self employment tax

1998 VARIABLE LENGTH RECORD LAYOUT

(all fields are 16 digits **)

KEY	ELEMENT	SIGN	ELEMENT NAME
88	E03270		Self employed health insurance deduction
89	E03280		Move Expense Adjustment
90	E03300		Payments to a KEOGH plan and SEP deduction
91	E03400		Forfeited int. penalty, early withdraw of savings
92	E03500		Alimony paid
93	E03600		Medical Savings Account Deduction Amount
94	S03600		MSA Deduction Amount Computer (Rev. Proc)
95	E03900		Other adjustments
96	E04000		Foreign housing adjustments
97	E04100		Basic standard deduction
98	E04200		Additional standard deduction
99	E04450		Total standard deduction
100	E04455		Original standard ded. for taxpayer with no AGI
101	E04470		Total itemized deduction
102	S04470		Total Itemized Deductions Computer (Rev. Proc)
103	T04470		Total itemized deduction (taxpayer)
104	E04500		Tax table income
105	E04600		Exemption amount
106	S04600		Exemption amount (Revenue Processing)
107	E04800		Taxable income
108	S04800		Taxable Income (Revenue Processing)
109	T04800		Taxable income (taxpayer)
110	E05100		Tentative tax
111	S05100		Punched Income Tax (Revenue Processing)
112	T05100		Punched Income Tax (taxpayer)
113	E05200		Computed income tax
114	E05700		Taxes from special computations
115	T05705		Form 4970 Tax (PY)
116	E05800		Income tax before credits (Form)
117	S05800		Income tax before credits (Rev. Processing)
118	E06000		Income subject to tax
119	E06200		Marginal tax base
120	E06300		Tax generated (Tax Rate Tables)

CREDITS

KEY	ELEMENT	SIGN	ELEMENT NAME
121	E06500		Total income tax
122	E07100		Total credits (form)
123	T07100		Total credits (taxpayer)
124	E07150		Total Credits (SOI)
125	E07170		Statutory credit limitation
126	E07180		Child care
127	S07180		Child Care Credit (Rev. Processing)
128	T07180		Child care (taxpayer)
129	E07200		Elderly and disabled
130	S07200		Credit for the Elderly (Rev. Processing)
131	T07200		Elderly and disabled (taxpayer)
132	E07220		Child Tax Credit
133	T07220		Child Tax Credit (Taxpayer)
134	E07230		Education Credit

1998 VARIABLE LENGTH RECORD LAYOUT
(all fields are 16 digits **)

KEY	ELEMENT SIGN	ELEMENT NAME
135	S07230	Education Credit Computer Amount (Rev. Processing)
136	T07230	Eductaion Credit Amount (Taxpayer)
137	E07250	Adoption Credit Amount
138	T07250	Adoption Credit Amount (taxpayer)
139	E07300	Foreign tax credit
140	S07300	Foreign Tax Credit IMF Computer (Revenue Processing)
141	T07300	Foreign tax credit (taxpayer)
142	E07400	General business credit
143	S07400	General Business Credit (Revenue Processing)
144	T07400	General business credit (taxpayer)
145	E07500	Empowerment Zone Employment Credit (cmptr)
146	E07600	Prior year minimum tax credit
147	S07600	Credit for minimum tax (Revenue Processing))
148	E07700	Mortgage int. credit
149	S07700	Mortgage int. credit (Revenue Processing)
150	E07900	Nonconventional source fuel credit
151	T07950	DC First Time Home Buyer's Credit (taxpayer)
152	E08000	Other statutory credit (computer)
153	E08795	Income tax after credits (form)
154	S08795	Income tax after credits (taxpayer)
155	E08800	Income tax after credits (SOI)

TAXES

KEY	ELEMENT SIGN	ELEMENT NAME
156	E09200	Total tax liability (form)
157	T09200	Total tax liability (taxpayer)
158	E09400	Self employment tax
159	S09400	Self Employment tax (original)
160	E09600	Alternative minimum tax
161	S09600	Alternative minimum tax (Revenue Processing)
162	T09600	Alternative minimum tax (taxpayer)
163	E09700	Recapture tax
164	E09800	Social security tax on tip income
165	E09900	Comb tax on retirement plans
166	E10000	Advance EIC Payment
167	E10050	Schedule H Combined Household Employment Tax
168	S10050	Household Employment Tax Combined (Revenue Processing)
169	E10075	Form 4970 tax
170	E10100	Tax on Income no connected
171	E10250	All other taxes (for Table 3.3)
172	E10300	Total tax liability (SOI)
173	E10500	Tax eligible for checkoff
174		Reserved

TAX PAYMENTS

KEY	ELEMENT SIGN	ELEMENT NAME
175	E10600	Total payments (form)
176	E10605	Total tax payments (SOI)
177	E10700	Withheld tax amount
178	E10900	Estimated tax payments
179	E11000	EIC (form)

1998 VARIABLE LENGTH RECORD LAYOUT

(all fields are 16 digits **)

KEY	ELEMENT	SIGN	ELEMENT NAME
180	S11000		Earned Income Credit (Revenue Processing)
181	T11000		Earned Income Credit (Taxpayer)
182	E11070		Additional Child Tax Credit
183	S11070		Additional Child Tax Credit (Revenue Processing)
184	T11070		Additional Child Tax Credit (Taxpayer)
185	E11100		Form 4868 payment
186	E11200		Excess FICA/RRTA
187	E11250		Form 8841 deferral of additional tax
188	E11300		Credit for Federal tax on special fuels
189	S11300		Credit for Federal tax on special fuels(Original)
190	E11400		Regulated investment company credit
191	E11800		All other tax payments (Table AD1)
192	E11900	+/-	Balance due (+)/ Overpayment (-)
193	S11900	+/-	Balance due (+)/ Overpayment (-)(Original)
194	T11910		Remittance
195	E12000		Credit elect amount
196	E12100		Overpayment refunded
197	E12150		Amount applied to 1993 deferral installment payment
198	E12200		Predetermined estimated tax penalty
199			Reserved

PROCESSING ITEMS

KEY	ELEMENT	SIGN	ELEMENT NAME
200	E14000		Selection amount
201	E14005		Positive income
202	E14010		Negative income
203	E14020		Computed selection amount
204	E14030		Computed BEA selection amount

ALTERNATIVE INCOME CONCEPT

KEY	ELEMENT	SIGN	ELEMENT NAME
205	E15030		Nondeductible passive losses current year
206	E15040	+/-	Retrospective income

ITEMIZED DEDUCTIONS - SCHEDULE A
MEDICAL AMD DENTAL EXPENSES

KEY	ELEMENT	SIGN	ELEMENT NAME
207	E17000		Total deduction
208	T17000		Total deduction (taxpayer)
209	E17500		Total medical expenses
210	T17500		Total medical expenses (taxpayer)
211	E17750		AGI Limitation

TAXES PAID DEDUCTION

KEY	ELEMENT	SIGN	ELEMENT NAME
212	E18300		Total
213	T18300		Total (taxpayer)
214	E18400		State and local income taxes
215	E18500		Real estate tax
216	E18800		Personal property taxes
217	E18900		Taxes other than personal property taxes

INTEREST PAID DEDUCTION

1998 VARIABLE LENGTH RECORD LAYOUT

(all fields are 16 digits **)

KEY	ELEMENT	SIGN	ELEMENT NAME
218	E19200		Total interest deduction
219	T19200		Total interest paid deduction (taxpayer)

HOME MORTGAGE INTEREST

KEY	ELEMENT	SIGN	ELEMENT NAME
220	E19300		Total, Home Mortgage Interest
221	E19400		Financial Institution
222	E19500		Personal /seller
223	E19530		Deductible points
224	E19570		Investment interest paid
225	E19575		Investment interest not supported by Form 4952

CONTRIBUTIONS DEDUCTION

KEY	ELEMENT	SIGN	ELEMENT NAME
226	E19700		Total
227	T19700		Total (taxpayer)
228	E19800		Cash
229	E20100		Other than cash
230	T20100		Other than cash (taxpayer)
231	E20200		Carryover
232			Reserved
233			Reserved
234	E20400		Miscellaneous deductions subject to AGI limitation
235	T20400		Misc. deductions subject to AGI limitation (T/P)
236	E20500		Net casualty or theft loss
237	T20500		Net casualty or theft loss (taxpayer)
238	E20550		Unreimbursed employee business expense
239	E20575		Unreimbursed emp. bus. exp not supported by 2106
240	E20600		Tax preparation fee
241	E20610		Reserved
242	E20750		Two percent of AGI, limitation
243	E20775		Reserved
244	E20800		Net limited miscellaneous deductions
245	T20800		Net limited miscellaneous deductions (taxpayer)
246	E20900		Gambling loss deduction
247	T20900		Non-limited miscellaneous deductions (taxpayer)
248	E20950		Other miscellaneous deductions (limited)
249	E21000		Miscellaneous deductions other than gambling
250	E21020		Total unlimited Misc deductions
251	E21040		Itemized deduction limitation
252	S21040		Itemized deduction limitation (Revenue Processing)
253	E21050		Total miscellaneous deductions
254	E21060		Total itemized deductions before limitation (Sch A)

INTEREST AND DIVIDEND INCOME - SCHEDULE B

KEY	ELEMENT	SIGN	ELEMENT NAME
255	E21090		Schedule B interest
256	E21100		Excludable savings bond interest
257	E21150		Schedule B dividends
258	E21200		Capital gain distributions Sch B
259	E21250		Nontaxable distributions

1998 VARIABLE LENGTH RECORD LAYOUT

(all fields are 16 digits **)

KEY	ELEMENT	SIGN	ELEMENT NAME
			CAPITAL GAINS AND LOSSES - SCHEDULE D
260	E21500	+/-	Total sales (Form 1099 amount)
261	E21550	+/-	Short-term sales price
262	E21590		Short Term Total Gains From Sale of Capital Assets
263	E21595		Short Term Total Losses From Sale of Capital Assets
264	E21600	+/-	Net Short Term Gain Less Loss From Sales of Capital Assets
265	E21610		Short term gain from other Form (2119)
266	E21615		Short term loss from other Form (2119)
267	E21620	+/-	Short-term gain or loss from other forms (Form 2119, etc.)
268			Reserved
269	E21700		Short-term partnership/S-Corp. gain
270	E21750		Short-term partnership/S-Corp. loss
271	E21775	+/-	Net short-term partnership / S corp. gain or loss
272	E21800		Short-term loss carryover
273	E21850		Short-term gains
274	T21850		Short-term gains (taxpayer)
275	E21900		Short-term losses
276	T21900		Short-term losses (taxpayer)
277	E22250	+/-	Net short-term gain or loss
278	T22250	+/-	Net Short Term Gain or Loss (Taxpayer)
279	E22260		Short-term nondeductible loss
280	E22270	+/-	Long-term sales price
281	E22290		Long Term Total Losses From Sale of Capital Assets
282	E22295		Long Term Total Gains From Sale of Capital Assets
283	E22300	+/-	Net Long Term Gains Less Losses From Sale of Capital Assets
284	E22305	+/-	Net Long Term Gains Less Losses From Sale of Capital Assets - 28%
285	E22310		Long-term gain from other forms
286	E22315		Long-term loss from other forms
287	E22320	+/-	Long-term gain-loss from other forms (Form 2119, etc.) Total year
288	E22325	+/-	Long-term gain-loss from other forms (Form 2119, etc.) 28% rate
289	E22350		Net Long-term partnership/S-Corp. gain
290	E22360		Net Long-term partnership/S-Corp. loss
291	E22365	+/-	Net long-term partnership/S-Corp. gain-loss: Total year
292	E22367	+/-	Net long-term partnership/S-Corp. gain-loss: 28% Rate
293	E22370		Schedule D capital gain distributions
294	E22375		Schedule D capital gain distributions: 28% rate
295	E22390		Long-term loss carryover
296	E22395		Long-term loss carryover: 28% rate
297	E22400		Long-term gains
298	T22400		Long-term gains (taxpayer)
299	E22500		Long-term losses
300	T22500		Long-term losses (taxpayer)
301	E22550	+/-	28% rate gain or loss
302	E23250	+/-	Net long-term gains or losses
303	T23250	+/-	Net Long Term Gain or Loss (Taxpayer)
304	E23300		Long-term nondeductible loss
305	E23650	+/-	Net cap. gain before excl./loss before limitation
306	E23660	+/-	Undetermined nondeductible loss/carryover
307			Reserved

1998 VARIABLE LENGTH RECORD LAYOUT

(all fields are 16 digits **)

KEY	ELEMENT	SIGN	ELEMENT NAME
308			Reserved
309			Reserved
310	E23900	+/-	Combined capital gains less losses
311	E24000	+/-	Combined long term capital gains less losses
312	E24510	+/-	Schedule D gain for tax computation
313	E24515		Unrecaptured section 1250 gain
314	E24516		Gain less invested income amount
315	E24517		Schedule D Line 27 income amount
316	E24520		Tentative taxable income less Sch D gain
317	E24530		Minimum taxable income for bracket
318	E24540		Taxable income less Sch D gain
319	E24550		Schedule D gain subject to 28% tax rate
320	E24560		Non-Schedule D tax
321	E24570		Schedule D gain tax
322	E24580		Schedule D tax
323	E24590		Schedule D line 36 Income Amount
324	E24595		Schedule D 10% Tax Amount
325	E24600		Schedule D tax subject to 10% tax rate
326	E24605		Schedule D 20% Tax Amount
327	E24610		Schedule D tax subject to 20% tax rate
328	E24615		Schedule D 25% Tax Amount
329	E24640		Short-term loss carryover
330	E24650		Long-term loss carryover

SUPPLEMENTAL INCOME AND LOSSES - SCHEDULE E
RENT AND ROYALTY

KEY	ELEMENT	SIGN	ELEMENT NAME
331	E25300		Total income
332	E25350		Total rents received
333	T25350		Total rents received (taxpayer)
334	E25360		Total royalties received
335	T25360		Total royalties received (taxpayer))
336	E25370		Mortgage interest paid to financial institution
337	T25370		Mortgage int. paid to financial institution (txpr)
338	E25380		Other interest
339	E25400		Rental deduction
340	T25400		Rental deduction (taxpayer)
341	E25430		Royalty deduction
342	E25470		Royalty depletion
343	E25500		Rental depreciation
344	T25500		Rental depreciation (taxpayer)
345	E25700	+/-	Royal net income or loss
346	E25800	+/-	Royalty net income or loss
347	E25820		Deductible rental loss
348	E25830		Nondeductible rental loss
349	E25840		Suspended loss carryover
350	E25850		Rent/Royalty net income
351	T25850		Rent/Royalty net income (taxpayer)
352	E25860		Rent/Royalty net loss
353	T25860		Rent/Royalty net loss (taxpayer)

1998 VARIABLE LENGTH RECORD LAYOUT

(all fields are 16 digits **)

KEY	ELEMENT	SIGN	ELEMENT NAME
354	E25870	+/-	Net income or loss, rent and royalty
355	S25870	+/-	Net income or loss, rent and royalty (Rev. Proc.)

PARTNERSHIP AND S-CORPORATION

KEY	ELEMENT	SIGN	ELEMENT NAME
356			Reserved
357	E25920		Partnership total passive loss
358	E25940		Partnership total passive income
359	E25960		Partnership total non-passive loss
360	E25980		Partnership total non-passive income
361	E26100		S-Corporation Section 179 expense deduction ✔
362	E26110		Partnership Section 179 expense deduction ✔
363	E26160		S-Corporation total passive loss
364	E26170		S-Corporation total passive income
365	E26180		S-Corporation total non-passive loss
366	E26190		S-Corporation total non-passive income
367	E26200		Combined total income, Partnership & S Corp
368	T26200		Combined total income (taxpayer)
369	E26250		Combined total loss
370	T26250		Combined total loss (taxpayer)
371	T26260		Passive loss, Partnership & S-Corp (Taxpayer)
372	E26270	+/-	Combined Partnership and S-Corp net income or loss

ESTATE AND TRUST

KEY	ELEMENT	SIGN	ELEMENT NAME
373	E26320		Estate and Trust total passive loss
374	E26340		Estate and Trust total passive income
375	E26360		Estate and Trust total non-passive loss
376	E26380		Estate and Trust total non-passive income
377	E26390		Total income, estate and trust
378	T26390		Total income (taxpayer)
379	E26400		Total loss, estate and trust
380	T26400		Total loss (taxpayer)
381	E26500	+/-	Estate and Trust net income or loss
382			Reserved
383			Reserved
384			Reserved
385			Reserved
386	E27100	+/-	Real estate mort. investment conduit income or loss

TOTAL RENT NET INCOME OR LOSS

KEY	ELEMENT	SIGN	ELEMENT NAME
387	E27150	+/-	Total rent net income or loss: total
388	E27200	+/-	Farm rent net income or loss
389	T27200	+/-	Farm rent net income or loss (taxpayer)
390	E27300	+/-	Schedule E total income less loss
391	E27310	+/-	Total rental and royalty net income or loss
392	E27320	+/-	Reconciliation for Real Estate Professionals
393			Reserved

HOUSEHOLD EMPLOYMENT TAXES - SCHEDULE H

KEY	ELEMENT	SIGN	ELEMENT NAME
394	T27600		Wage Subject to SS Tax-S44 Amount, 1st Form

1998 VARIABLE LENGTH RECORD LAYOUT

(all fields are 16 digits **)

KEY	ELEMENT	SIGN	ELEMENT NAME
395	T27601		Wage Subject to SS Tax-S45 Amount, 2nd Form
396	T27602		Wage Subject to SS Tax-S44 & 45 Combined
397	S27610		Wage Subject to SS Tax-S44 Comp Amt, 1st Form
398	S27611		Wage Subject to SS Tax-S45 Comp Amt, 2nd Form
399	S27612		Sch. H Social Security Tax - S44 & S45 Comp Combined
400	T27620		Sch. H Wage Subj. to Medicare Tax - S44 AMT, 1st Fm.
401	T27621		Sch. H Wage Subj to Medicare Tax - s45 AMT, 2nd Fm.
402	T27622		Sch. H Wage Subj to Med. Tax - s44 & s45 AMT, Comb.
403	S27630		Sch. H Medicare Tax - s44 Comp Amt, 1st Form
404	S27631		Sch. H Medicare Tax - s45 Comp Amt, 2nd Form
405	S27632		Sch. H Medicare Tax - s44 & s45 Comp Combined
406	T27640		Sch. H Income Tax Witheld - s44 Amt, 1st Form
407	T27641		Sch. H Income Tax Witheld - s45 Amt, 2nd Form
408	T27642		Sch. H Income Tax Witheld - s44 & s45 Combined
409	T27650		Sch. H Tent. SS Tas and Medicare Tax - s44 Amt, 1st
410	T27651		Sch. H Tent. SS Tax and Medicare Tax - s45 Amt, 2nd
411	T27652		Sch. H Tent. SS Tax and Med. Tax - s44 & s45 Comb.
412	T27660		Sch. H Advanced EIC - s44 Amt, 1st form
413	T27661		Sch. H Advanced EIC - s45 Amt, 2nd form
414	T27662		Sch. H Advanced EIC - s44 & s45 Combined
415	T27670		Sch. H SS Tax and Medicare Tax - s44 Amt, 1st form
416	T27671		Sch. H SS Tax and Medicare Tax - s45 Amt, 2nd form
417	T27672		Sch. H SS Tax and Medicare Tax - s44 & s45 Combined
418	T27680		Sch. H Contribs Paid (State Unemp.) - s44 Amt, 1st
419	T27681		Sch. H Contribs Paid (St. Unemp.) - s45 Amt, 2nd
420	T27682		Sch. H Contribs Paid (St. Unemp.) - s44 & s45 Comb.
421	T27690		Sch. H FUTA Total Tent. Credit - s44 Amt, 1st Form
422	T27691		Sch. H FUTA Total Tent. Credit - s45 Amt, 2nd Form
423	T27692		Sch. H FUTA Total Tent. Credit - s44 & s45 Combined
424	T27700		Sch. H Wage Subject to FUTA - s44 Amt, 1st Form
425	T27701		Sch. H Wage Subject to FUTA - s45 Amt, 2nd Form
426	T27702		Sch. H Wage Subject to FUTA - s44 & s45 , Combined
427	S27710		Sch. H Base Amount - s44 Comp Amt, 1st Form
428	S27711		Sch. H Base Amount - s45 Comp Amt, 2nd Form
429	S27712		Sch. H Base Amount - s44 & s45 Comp Amt, Combined
430	S27720		Sch. H FUTA - Max Wages - s44 Comp. 1st Form
431	S27721		Sch. H FUTA - Max Wages - s45 Comp. 2nd Form
432	S27722		Sch. H FUTA - Max Wages - s44 & s45 Comp. Combined
433	S27730		Sch. H FUTA - Min Wages - s44 Comp, 1st Form
434	S27731		Sch. H FUTA - Min Wages - s45 Comp, 2nd Form
435	S27732		Sch. H FUTA - Min Wages - s44 & s45 Comp, Combined
436	T27740		Sch. H FUTA Tax - s44 Amt, 1st Form
437	T27741		Sch. H FUTA Tax - s45 Amt, 2nd Form
438	T27742		Sch. H FUTA Tax - s44 & s45 Combined
439	S27750		Sch. H Household Employment Tax - s44 Comp, 1st Form
440	S27751		Sch. H Household Employment Tax - s45 Comp, 2nd Form
441	S27752		Sch. H Household Emp. Tax - s44 & s45 Comp, Combined
442	E28100		Total Disability and Pension Income
443	E28200		Taxable Disability and Pension Income

1998 VARIABLE LENGTH RECORD LAYOUT

(all fields are 16 digits **)

KEY	ELEMENT	SIGN	ELEMENT NAME
444	E28300		Modified Base Amount
445	E28400		Nontaxable Disability and Pension Benefits
446	E28500		Modified AGI
447	E28600		One-half Modified AGI
448	E28700		Schedule R total income
449	E28800		Schedule R credit subject to 15% limitation
450	E28900		Credit for the elderly or permanently and totally disabled, computed

SOCIAL SECURITY SELF-EMPLOYMENT TAX - SCHEDULE SE

KEY	ELEMENT	SIGN	ELEMENT NAME
451	E29000	+/-	SE net farm profit/loss: Total
452	E29020	+/-	Primary
453	E29050	+/-	Secondary
454	E29070	+/-	SE net business profit/loss: Total
455	E29100	+/-	Primary
456	E29120	+/-	Secondary
457	E29130	+/-	SE net earnings: Total
458	E29150	+/-	Primary
459	E29170	+/-	Secondary
460	E29190		SE combined net earnings: Total
461	E29200		Primary
462	E29250		Secondary
463	E29275		SE net earnings: Total
464	E29300		Primary
465	E29325		Secondary
466	E29350		Reserved
467	E29375		SE Wages: Total
468	E29400		Primary
469	E29450		Secondary
470	E29500		SE Social security tax: Total
471	E29550		Primary
472	E29600		Secondary
473	E29975		Medicare tax: Total
474	E30000		Primary
475	E30050		Secondary
476	E30100		Church wages: Total
477	E30200		Primary
478	E30300		Secondary
479	E30400		SE income: Total
480	E30450		Primary
481	E30500		Secondary
482	E30600		SE tax: Total
483	E30700		Primary
484	E30800		Secondary
485	E31150		SE farm optional method, total
486	E31170		Primary
487	E31200		Secondary
488	E31220		SE non-farm optional method, total
489	E31250		Primary
490	E31300		Secondary

1998 VARIABLE LENGTH RECORD LAYOUT

(all fields are 16 digits **)

KEY	ELEMENT	SIGN	ELEMENT NAME
491			Reserved
492			Reserved

FOREIGN TAX CREDIT - FORM 1116

KEY	ELEMENT	SIGN	ELEMENT NAME
493	T31400		Total foreign tax paid
494	T31500		Total foreign tax available for credit
495	T31600		Reduction in foreign tax
496	T31610		Gross income from foreign source
497	T31615		Applicable Deductions and Losses
498	T31620		Taxable Income from Foreign Source
499	T31625		Recapture of Prior Year Foreign Losses
500	T31630	+/-	Net Taxable Income from Foreign Source
501	T31635		Maximum Allowable Credit
502	T31640		Gross Foreign Tax Credit
503	T31645		Credit Reduction for International Boycott Oper.
504	T31650		Form 1116 Foreign Tax Credit

SALE OR EXCHANGE OF PRINCIPAL RESIDENCE - FORM 2119

KEY	ELEMENT	SIGN	ELEMENT NAME
505	T32550		Sales Price of Residence
506	T32570		Amount realized on sale of residence
507	T32600		Form 2119 exclusion
508	T32610		Gains Included In AGI
509	T32615		Exclusion and fixing up expense
510	T32620		Adjusted Sales Price
511	T32630		Cost of New Residence
512	T32640		Gain taxable this year
513	T32650		Gain on sale of residence
514	T32660		Gain postponed

NOTICE TO SHAREHOLDERS OF UNDISTRIBUTED LONG TERM CAPITAL GAINS - FORM 2439

KEY	ELEMENT	SIGN	ELEMENT NAME
515	E32670		Long Term Capital Gains
516	E32680		28% Rate Gain

CHILD AND DEPENDANT CARE EXPENSES - FORM 2441

KEY	ELEMENT	SIGN	ELEMENT NAME
517	E32700		Total expenses
518	E32800		Qualifying Individual Expenses
519	E32820		Reserved
520	E32840		Excluded benefits
521	E32860		Net qualifying expenses
522	E32880		Primary earned income
523	E32890		Secondary earned income
524	E32900		Earned income limitation
525	E33000		Expense limited to earned income
526	E33200		Credit based on current year expenses
527	E33300		Credit based on prior year expenses
528	E33400		Form 2441 credit
529	E33420		Employer provided benefits for dependent care
530	E33450		Amount Forfeited

1998 VARIABLE LENGTH RECORD LAYOUT

(all fields are 16 digits **)

KEY	ELEMENT	SIGN	ELEMENT NAME
531	E33460		Total qualified dependent care expenses
532	E33470		Earned income - Part III
533	E33480		2441 Taxable dependent care benefits
534			Reserved
535			Reserved

FOREIGN EARNED INCOME EXCLUSION - FORM 2555

KEY	ELEMENT	SIGN	ELEMENT NAME
536	T34000		Form 2555 Wages: Total
537	T34100		Form 2555 Wages: Primary
538	T34200		Form 2555 Wages: Secondary
539	T34300		Total Allowances: Total
540	T34400		Total Allowances: Primary
541	T34500		Total Allowances: Secondary
542	T34600		Meals and Lodging: Total
543	T34700		Meals and Lodging: Primary
544	T34800		Meals and Lodging: Secondary
545	T34900		Housing Expense: Total
546	T35000		Housing Expense: Primary
547	T35100		Housing Expense: Secondary
548	T35200		Foreign earned income exclusion: Total
549	T35300		Foreign earned income exclusion: Primary
550	T35400		Foreign earned income exclusion: Secondary
551	T35500		Housing deduction, total
552	T35600		Primary
553	T35700		Secondary
554	T35800		Deduction allocable to excluded income, total
555	T35900		Primary
556	T36000		Secondary

LIKE KIND EXCHANGES- FORM 8824

KEY	ELEMENT	SIGN	ELEMENT NAME
557	E36400	+/-	Gain or Loss Recognized Other Property Given
558	E36405		Cash Received
559	E36410	+/-	FMV of Like-Kind Property Received
560	E36415	+/-	Total Cash Received & FMV of Property
561	E36420	+/-	Adjusted Basis Like-Kind Property Given Up
562	E36425	+/-	Realized Gain or Loss
563	E36430		Smaller of Realized Gain or Cash Received
564	E36435	+/-	Ordinary Income Under Recapture Rules
565	E36440		Smaller of Realized Gain or Cash Received less Ordinary Income
566	E36445		Recognized Gain
567	E36450	+/-	Deferred Gain or Loss
568	E36455	+/-	Basis of Like-Kind Property Received

INSTALLMENT SALE INCOME - FORM 6252

KEY	ELEMENT	SIGN	ELEMENT NAME
569	E36500		Selling Price
570	E36505	+/-	Adjusted Basis + Commissions and Other Expenses + 4797 Recapture
571	E36510	+/-	Selling Price Less Basis, etc
572	E36515		Excluded Gain
573	E36520	+/-	Gross Profit

1998 VARIABLE LENGTH RECORD LAYOUT

(all fields are 16 digits **)

KEY	ELEMENT	SIGN	ELEMENT NAME
574	E36525		Basis, etc Minus Mortgage
575	E36530	+/-	Contract Price
576	E36535		Payments Received
577	E36540		Mortgage Less Basis Plus Payments Received
578	E36545		Installment Sale Income
579	E36550		Ordinary Income Under Recapture Rules
580	E36555		Installment Sale of Capital Gain
581	E36560		Related Party Installment Sale Income
582	E36565		Related Party Installment Sale Ordinary Income under Recapture Rules
583	E36570		Related Party Capital Gain Income

CASUALTY AND THEFT DEDUCTIONS - FORM 4684

KEY	ELEMENT	SIGN	ELEMENT NAME
584	E37700		Amount Transferred to Schedule D
585	T37703		Gross Casualty and Theft (Taxpayer)
586	E37705	+/-	Combine Line 30
587	E37710	+/-	Casualty/Theft Gains from Form 4797
588	E37715		Total Business Losses
589	E37720		Total Gains
590	E37725		Total Losses
591	E37730	+/-	Combine Line 35
592	E37735	+/-	Net Gain/Loss
593	E37740	+/-	Sum of Lines 31 and 38(a)

SALES OF BUSINESS PROPERTY - FORM 4797

KEY	ELEMENT	SIGN	ELEMENT NAME
594	T40000		Gross proceeds from sale or exchange of real estate reported on Form(s) 1099
595	T40010		Livestock Depreciation

SOCA 1997 - FORM 4797

KEY	ELEMENT	SIGN	ELEMENT NAME
596	E40170	+/-	Total Gain/Loss from Business Sale
597	E40172		Total Loss from Business Sale
598	E40175	+/-	Total 28% Gain/Loss from Business Sale
599	E40176		Total Gain from Business Sale
600	E40180		Form 4684 Gain
601	E40185		28% Gain from Form 4684
602	E40190		Section 1231 Gain from Form 6252
603	E40195		28% Gain from Form 6252
604	E40200	+/-	Gain/Loss from Form 8824
605	E40202	+/-	Like-Kind Exchanges Loss
606	E40205	+/-	28% Gain/Loss from Form 8824
607	E40206	+/-	Like-Kind Exchanges Gain
608	E40210		Casualty and Theft Gain
609	E40215		28% Casualty Theft Gain
610	E40220	+/-	Total 4797 Gains/Losses
611	E40222	+/-	Total 4797 Losses
612	E40225	+/-	4797 28% Gains/Losses
613	E40226		Total 4797 Gains
614	E40230		Non Recaptured Section 1231 Losses from Prior Years
615	E40235		28% Non-Recaptured Section 1231 Losses

1998 VARIABLE LENGTH RECORD LAYOUT

(all fields are 16 digits **)

KEY	ELEMENT	SIGN	ELEMENT NAME
616	E40240		Form 4797Net Gain
617	E40245	+/-	Form 4797 28% Net Gain
618	E40250	+/-	Total Ordinary Gain/Loss
619	E40255		Form 4797 Net Losses
620	E40260		Form 4797 Net Gain or Non Recaptured 1231 Losses
621	E40262		Total Ordinary Loss
622	E40265		Gain from Section 1245, 1250, 1252, 1254, or 1255 Property
623	E40266		Total Ordinary Gain
624	E40270	+/-	Net Gain/Loss from Form 4684
625	E40275		Installment Gain from Form 6252
626	E40280	+/-	Ordinary Gain/Loss from Form 8824
627	E40285		Recapture of Section 179 Deductions
628	E40290	+/-	Total Ordinary Gain/Loss
629	E40292		Net Loss from Form 4684
630	E40296		Net Gain from Form 4684
631	E40300		Form 4797 Loss from Form 4684
632	E40305		Net Ordinary Gain/Loss
633	E40312		Ordinary Gain from Form 8824
634	E40316		Ordinary Loss from Form 8824
635	E40332		Total Ordinary Loss
636	E40336		Total Ordinary Gain

GAINS AND LOSSES FROM SECTION 1256 CONTRACTS AND STADDLES - FORM 6781

KEY	ELEMENT	SIGN	ELEMENT NAME
637	E40340	+/-	Section 1256 Contracts Gain Less Loss
638	E40345	+/-	Section 1256 Contracts Gain Less Loss Before 5/7/97
639	E40350	+/-	Form 1099 Adjustments
640	E40355	+/-	Form 1099 Adjustments Before 5/7/97
641	E40360	+/-	Section 1256 Contracts Net Gain/Loss Plus Form 1099 Adjustments
642	E40375	+/-	Section 1256 Contracts Net Gain/Loss + Form 1099 Adj. Before 5/7/97
643	E40380		Section 1256 Contract Loss Carry Back
644	E40385		Section 1256 Contract Loss Carry Back Before 5/7/97
645	E40390	+/-	1256 Contracts Net Gain/Loss + Form 1099 Adj. Less carrybacks
646	E40395	+/-	1256 Cont. Net Gain/Loss +1099 Adj. Less carrybacks Before 5/7/97
647	E40400	+/-	Section 1256 Contracts Short Term Capital Gain/Loss
648	E40410	+/-	Section 1256 Contracts Long Term Capital Gain/Loss
649	E40415	+/-	Section 1256 Contracts Long Term Capital Gain/Loss Before 5/7/97
650	E40420		Short Term Loss from Straddles
651	E40430		Long Term Loss from Straddles
652	E40435		Long Term Loss from Straddles 28% Rate Loss
653	E40440		Short Term Gain from Straddles
654	E40450		Long Term Gain from Straddles
655	E40455		Long Term Gain from Straddles 28% Rate Gain

COMPUTATION OF INVESTMENT CREDIT - FORM 3468

KEY	ELEMENT	SIGN	ELEMENT NAME
656	T49100		Post - 86 expenditures for Pre-1936 buildings
657	T49200		Post - 86 expenditures for cert. hist. structures
658	E49300		Regular credit from co-operative

GENERAL BUSINESS CREDIT - FORM 3800

1998 VARIABLE LENGTH RECORD LAYOUT
(all fields are 16 digits **)

KEY	ELEMENT SIGN	ELEMENT NAME
659	E53220	Statutory investment credit
660	E53240	Jobs credit
661	E53250	Welfare to work credit
662	E53260	Alcohol fuels tax credit
663	E53280	Research credit
664	E53300	Low-income housing credit
665	E53305	Enhanced oil recovery credit
666	E53310	Disabled access credit
667	E53313	Current Year Credit Electing Large Partnership
668	E53314	Trans-Alaska pipeline credit
669	E53315	Electricity Production Credit
670	E53316	Indian Employment Credit
671	E53317	Employer Credit for Soc. Sec. Tax on Tips
672	E53318	Orphan drug credit
673	E53319	Contributions to Community development corps credit
674	E53320	Current year general business credit
675	E53340	Current year Passive activity credits
676	E53350	Curr. yr. gen. bus. cred. less passive act. credits
677	E53380	Allowed Passive activity credits
678	E53400	Credits carried forward from prior year
679	E53410	Tentative general business credit
680	E53470	Adjusted income tax liability
681	E53475	Tentative minimum tax
682	E53480	Excess adjusted income tax liability
683	E53485	Alternative Minimum Tax
684	E53490	General business credit computed
685	E53500	Maximum allowable general business credit
686		Reserved
687		Reserved

CREDIT FOR FEDERAL TAX ON FUELS - FORM 4136

KEY	ELEMENT SIGN	ELEMENT NAME
688	E53600	Reserved
689	E53620	Gasoline
690	E53640	Gasohol
691	E53665	Diesel or Kerosene Non-Taxable Amount
692	E53670	Diesel Registered Vendor Sales Amount
693	E53680	Special motor fuels
694	E53700	Gasoline used in aviation
695	E53720	Aviation fuel other than gasoline
696	E53740	Gasoline used to make gasohol
697	E53765	Diesel or Kerosene Train Amount
698	E53770	Diesel or Kerosene Bus Amount
699	E53780	Kerosene Registered Vendor Sale Amount
700	E53800	Other Credits for Federal Tax on Fuel
701	E53860	Total income tax credit for fuel: Form 4136
702		Reserved
703		Reserved

DEPRECIATION AND AMORTIZATION - FORM 4562

1998 VARIABLE LENGTH RECORD LAYOUT

(all fields are 16 digits **)

KEY	ELEMENT	SIGN	ELEMENT NAME
704	E54000		Section 179 cost, after limit
705	E54005		Section 179 prop., total cost
706	E54010		Listed Prop., Elected Cost
707	E54015		Section 179 prop., total elected cost
708	E54020		Section 179 prop., tentative deduction
709	E54040		Form 4562 taxable income limit
710	E54060		Prior year carryover of Section 179 deduction
711	E54100		Section 179 property, deduction
712	E54200		MACRS property, 3-year, cost
713	E54400		MACRS property, 3-year, deduction this year
714	E54500		MACRS property, 5-year, cost
715	E54700		MACRS property, 5-year, deduction this year
716	E54720		MACRS 7-year real property, cost
717	E54760		MACRS 7-year property, deduction
718	E54800		MACRS property, 10-year, cost
719	E55000		MACRS property, 10-year, deduction this year
720	E55200		MACRS 15-year real property, cost
721	E55300		MACRS 15-year real property, deduction
722	E55800		MACRS 20-year real property, cost
723	E56000		MACRS 20-year real property, deduction
724	E56020		MACRS 25-year property, cost
725	E56040		MACRS 25-year property, deduction
726	E56100		Residential Rental property, cost
727	E56300		Residential Rental property, deduction this year
728	E56400		Non-residential rental property, cost
729	E56500		Non-residential rental property, deduction
730	E57600		Recovery property, undetermined type, cost
731	E57700		Recovery property, undetermined type, deduction
732	E57800		Total cost of recovery property (MACRS)
733	E57900		Tot. current yr recovery property (MACRS) deduction
734	E57910		Alt. Depreciation System (ADS) class life, cost
735	E57930		ADS class life, deduction
736	E57950		ADS 12 year, cost
737	E57960		ADS 12 year, deduction
738	E57980		ADS 40 year, cost
739	E58000		ADS 40 year, deduction
740	E58020		Total cost of current year ADS property
741	E58040		Total current year ADS property deduction
742	E58060		Listed recovery property, basis for depreciation
743	E58080		Listed recovery property, deduction
744	E58100		MACRS deduction for assets acquired prior to 1993
745	E58120		Sect 168 nonrecovery property, deduction this year
746	E58140		Other nonrecovery property depreciation deduction
747	E58160		Total depreciation deduction
748	E58180		Basis, capitalized
749	E58200		Total cost of amortizable property
750	E58250		Amortization deduction for prior year assets
751	E58300		Total amortization deduction
752	E58320		Taxpayer's total deducted amount

1998 VARIABLE LENGTH RECORD LAYOUT
(all fields are 16 digits **)

KEY	ELEMENT	SIGN	ELEMENT NAME
753	E58325		Depreciation from other sources
			FARM RENTAL INCOME AND EXPENSES - FORM 4835
754	E58330		Total Cooperative Distributions
755	E58340		Agricultural Program Payments
756	E58345		Taxable Agricultural Program Payment
757	E58350		Commodity Credit Corporation (CCC) loans
758	E58360		Income from Livestock and Crop Production
759	E58370		CCC Loans Reported under Election
760	E58380		Crop Insurance Proceeds/Disaster Payments Received
761	E58385		Txble Crop Ins Proceeds/Disaster Payments Received
762	E58390	+/-	Form 4835 Other Income
763	E58400	+/-	Gross farm rents
764	E58410		Custom Hire Expense
765	E58420		Depreciation and Section 179 expenses
766	E58425		Employee benefit program
767	E58430		Gasoline, Fuel and Oil Expense
768	E58440		Mortgage interest
769	E58450		Seeds and Plants Purchased
770	E58455		Repairs and Maintenance
771	E58460		Other interest
772	E58465		Labor Hired
773	E58470		Other expenses, total
774	E58475		Pension and profit sharing plans
775	E58480		Total expenses
776	E58490		Supplies Purchased
777	E58500	+/-	Net farm rental income (loss)
778	E58520		Deductible loss
779	E58540	+/-	Nondeductible loss/loss carryover
780			Reserved
781			Reserved
782	E58900		Current year investment interest
783	E58950		Total Investment Interest
784	E58960		Net investment income
785	E58970	+/-	Gross income, property held for investment
786	E58975		Net Gain, disposal of property held for investment
787	E58980		Net Cap Gain, disposal of prop. held for investment
788	E58985		Net gain from disposition of prop less net cap gain
789	E58990		Investment Income Amount
790	E58995	+/-	Investment income
791	E59100		Investment Expenses
792	E59200		Disallowed prior year interest expenses
793	E59260		Disallowed Investment Interest
794	E59280		Allowable investment interest
795			Reserved
796			Reserved
			TAX ON LUMP SUM DISTRIBUTIONS - FORM 4972
797	E59400		Capital gain from Form 1099-R

1998 VARIABLE LENGTH RECORD LAYOUT

(all fields are 16 digits **)

KEY	ELEMENT	SIGN	ELEMENT NAME
798	E59410		Ordinary income from Form 1099-R
799	E59420		Death benefit exclusion
800	E59430		Total taxable amount
801	E59440		Current annuity value
802	E59450		Adjusted taxable amount
803	E59460		Minimum distribution allowance
804	E59470		Federal estate tax
805	E59475		Tentative tax I
806	E59480		Tentative tax II
807	E59485		5-year/10-year averaging tax
808	E59490		Tax on lump-sum distribution
			EARNED INCOME CREDIT - SCHEDULE EIC
809	E59500		EIC wages
810	E59520		EIC non-taxable earned income
811	E59540	+/-	EIC self-employment income
812	E59560	+/-	EIC earned income
813	S59560	+/-	EIC earned income (taxpayer)
814	E59580		Basic Earned Income Credit
815	E59600		EIC Health Insurance Premium
816	E59620		EIC Health Insurance Credit
817	E59640		EIC Young Child Credit
818	E59660		Total earned income credit
819	E59680		EIC used to offset income tax before credits
820	E59700		EIC used to offset all other taxes except adv EIC
821	E59720		EIC refundable portion
822	E59740		EIC in excess of advance EIC payments
823	E59760		Advance EIC payments in excess of EIC
824			Reserved
825			Reserved
			AT RISK LIMITATIONS - FORM 6198
			(DEDUCTIBLE LOSS FROM A SECTION 465 ACTIVITY)
826	T59800	+/-	Overall profit/loss
827	T59820		At risk amount
828	T59840		Deductible loss
			ADDITIONAL TAX ATTRIBUTABLE TO QUALIFIED RETIREMENT PLANS,
			ANNUITIES, AND MODIFIED ENDOWMENT CONTRACTS: FORM 5329
829	S59850		IRA tax (Combined) (Revenue Processing)
830	T59860		Tax on excess IRA contributions (Combined) taxpayer
831	T59865		Tax on excess MSA contributions (Combined) taxpayer
832	T59870		Tax on excess accumulation in qual. retirement plans (Comb) taxpayer
833	T59880		Tax on excess reg. distributions in qual. retirement plans (Comb) taxpayer
834	T59890		Tax on excess lump-sum distributions in qual. retirement plans (Comb) taxpayer
835	S59900		IRA tax (primary)
836	T59910		Tax on excess IRA contributions (primary) taxpayer
837	T59915		Tax on excess MSA contributions (primary) taxpayer
838	T59920		Tax on excess accum. in qual. retirement plans

1998 VARIABLE LENGTH RECORD LAYOUT

(all fields are 16 digits **)

KEY	ELEMENT	SIGN	ELEMENT NAME
839	T59930		Tax on excess reg. dist. in qual. retirement plans
840	T59940		Tax on excess lump-sum dist. in qualified ret. plans
841	S59950		IRA tax (Secondary)
842	T59960		Tax on excess IRA contributions (Secondary)
843	T59965		Tax on excess MSA contributions (Secondary) Taxpayer
844	T59970		Tax on excess accum. in qual. ret. plans (Secondary)
845	T59980		Reserved
846	T59990		Reserved

ALTERNATIVE MINIMUM TAX - INDIVIDUALS - FORM 6251

KEY	ELEMENT	SIGN	ELEMENT NAME
847	E60000	+/-	Taxable income
848	E60100		Net operating loss deduction
849	T60100		Net operating loss deduction (T/P)
850	E60130		Itemized deduction limitation
851	E60180		Standard deduction
852	E60200	+/-	Medical and dental expense
853	E60220		Net limited miscellaneous deductions
854	E60240		Schedule A taxes deducted
855	E60260	.	State income tax refund
856	E60280		Reserved
857	E60290		Form 6251 home mortgage interest
858	T60290		Form 6251 home mortgage interest (Taxpayer)
859	E60300	+/-	Form 6251 Investment interest expense
860	T60300	+/-	Form 6251 Investment interest expense (Taxpayer)
861	E60340	+/-	Post-1986 Depreciation of property
862	T60340	+/-	Post-1986 Depreciation of property (Taxpayer)
863	E60400	+/-	Circulation and research expenditures
864	E60405	+/-	Circulation expenditures
865	E60410	+/-	Research and experimental
866	E60420	+/-	Mining costs
867	E60430	+/-	Large Partnerships
868	E60440	+/-	Long-term contracts
869	E60460	+/-	Pollution control facilities
870	E60480	+/-	Installment sales of property
871	E60500	+/-	Adjusted gain or loss
872	T60500	+/-	Adjusted gain or loss (Taxpayer)
873	E60550	+/-	Incentive-Stock options
874	T60550	+/-	Incentive-Stock options (Taxpayer)
875	E60600	+/-	Certain loss limitations
876	E60620		Patron's adjustment
877	E60630		Section 1202 Exclusion
878	E60640	+/-	Tax shelter farm activities
879	E60660	+/-	Related adjustments
880	E60680	+/-	Passive activity loss
881	T60680	+/-	Passive activity loss (Taxpayer)
882	E60720	+/-	Benefit of estate and trust
883	T60720	+/-	Benefit of estate and trust (Taxpayer)
884	E60730	+/-	Form 6251 Other adjustments
885	E60800	+/-	Alternative minimum tax total adjustments

1998 VARIABLE LENGTH RECORD LAYOUT

(all fields are 16 digits **)

KEY	ELEMENT	SIGN	ELEMENT NAME
886	E60820	+/-	Form 6251 Charitable deduction
887	E60840		Tax-exempt interest
888	T60840		Tax exempt interest (Taxpayer)
889	E60860	+/-	Depletion
890	E60880	+/-	Other tax preferences
891	E60890		Accelerated depreciation, Real Prop.
892	E60895		Accelerated depreciation, Leased Prop.
893	E60900		Accelerated depreciation
894	E61400		Intangible drilling costs
895	E61450	+/-	Other adjustments and preferences
896	T61450	+/-	Other adjustments and preferences (taxpayer)
897	E61800	+/-	Total alternative minimum tax preference items
898	E61850	+/-	Total adjustments and preferences
899	S61850	+/-	Total adjustments and preferences (taxpayer)
900	E61900	+/-	Tentative alternative minimum taxable income
901	E61950		Energy preference adjustment
902	E62000		Alternative tax net operating loss
903	T62000		Alternative tax net operating loss (taxpayer)
904	E62100	+/-	Alternative minimum taxable income
905	S62100	+/-	Alternative minimum taxable income (Revenue Proc.)
906	E62200		Form 6251 exemption amount
907	E62300		Form 6251 gross exemption amount
908	E62400		Alternative min taxable income less gross exemption
909	E62500		Reduction in exemption amount
910	E62600		Limited exemption amount
911	E62700		Alternative min taxable inc. less limited exemption
912	E62720		Alternative minimum schedule D less section 1250 gain
913	E62730		Alternative minimum unrecaptured section 1250 gain
914	E62740		Alternative minimum capital gain amount
915	E62800		Tax on alternative minimum taxable income
916	S62800		Tax on alternative min. taxable income (Rev. Proc.)
917	E62900		Form 6251 foreign tax credit
918	T62900		Form 6251 foreign tax credit (taxpayer)
919	E63000		Tentative alternative minimum tax
920	S63000		Tentative alternative minimum tax (Rev. Proc.)
921	E63100		Form 6251 income tax before tax credits
922	E63200		Form 6251 alternative minimum tax

MORTGAGE INTEREST CREDIT - FORM 8396

KEY	ELEMENT	SIGN	ELEMENT NAME
923	E64000		Tentative mortgage interest credit
924	E64020		Mortgage interest cred carryover from 3rd prior yr
925	E64040		Mortgage interest cred carryover from 2nd prior yr
926	E64060		Mortgage interest credit carryover from prior year
927	E64080		Mortgage interest cred before statutory reductions
928	E64200		Mortgage interest credit

PASSIVE ACTIVITY LOSS LIMITATIONS - FORM 8582

KEY	ELEMENT	SIGN	ELEMENT NAME
929			Reserved
930			Reserved

1998 VARIABLE LENGTH RECORD LAYOUT

(all fields are 16 digits **)

KEY	ELEMENT	SIGN	ELEMENT NAME
931			Reserved
932	E65300		Active rental net income after 10/22/86
933	E65400		Active rental net loss after 10/22/86
934	E65570		Active rental prior year unallowed active losses
935	E65600	+/-	Combined year active rental net income/loss
936	E66000		Passive activity net income after 10/22/86
937	E66100		Passive activity net loss after 10/22/86
938	E66270		Prior year unallowed passive losses
939	E66300	+/-	Combined year passive activity, net income/loss
940	E66400	+/-	Passive and rental net income/loss
941	E66500		Rental net loss for computing allowance
942	E66600		Maximum modified AGI
943	E66700		Actual modified AGI
944	E66800		Modified AGI subject to reduction
945	E66900		Reduced modified AGI
946	E67000		Allowable rental activity loss
947	E67900		Net income for all activities
948	E68000		Total passive activity losses allowed
949	E68005		Prior year rental net income
950	E68010		Prior year rental net loss
951	E68015		Prior year passive activity net income
952	E68020		Prior year passive activity net loss

LOW INCOME HOUSING CREDIT - FORM 8586

KEY	ELEMENT	SIGN	ELEMENT NAME
953	E68060		Total eligible basis
954	E68080		Total qualified basis
955	E68100		Total tentative credit
956	E68120		Flow-through credit
957	E68140		Current year credit
958	E68160		Nondeductible housing credit

NONDEDUCTIBLE IRA CONTRIBUTIONS - FORM 8606

KEY	ELEMENT	SIGN	ELEMENT NAME
959	E68300		Basis in IRA 12 31, Primary
960	E68305		Basis in IRA 12 31, Secondary
961	E68307		Basis in IRA 12 31, Combined
962	E68500		Current Tax Year's Non-Deductible IRA Contributions, Primary
963	E68505		Current Tax Year's Non-Deductible IRA Contributions, Secondary
964	E68507		Current Tax Year's Non-Deductible IRA Contributions, Combined
965	E68550		Total Basis in IRA, Primary
966	E68555		Total Basis in IRA, Secondary
967	E68557		Total Basis in IRA, Combined
968	E68600		Non-Deductible IRA Contributions by APR, Primary
969	E68605		Non-Deductible IRA Contributions by APR, Secondary
970	E68607		Non-Deductible IRA Contributions by APR, Combined
971	E68700		Net Non-Deductible IRA Contributions, Primary
972	E68705		Net Non-Deductible IRA Contributions, Secondary
973	E68707		Net Non-Deductible IRA Contributions, Combined
974	E69000		Value of IRA 12 31, Primary
975	E69005		Value of IRA 12 31, Secondary

1998 VARIABLE LENGTH RECORD LAYOUT

(all fields are 16 digits **)

KEY	ELEMENT	SIGN	ELEMENT NAME
976	E69007		Value of IRA 12 31, Combined
977	E69100		IRA Distribution, Primary
978	E69105		IRA Distribution, Secondary
979	E69107		IRA Distribution, Combined
980	E69200		Total Value of IRA, Primary
981	E69205		Total Value of IRA, Secondary
982	E69207		Total Value of IRA, Combined
983	E69400		Non-Taxable Distributions, Primary
984	E69405		Non-Taxable Distributions, Secondary
985	E69407		Non-Taxable Distributions, Combined
986	E69500		Basis in Traditional IRA, Primary
987	E69505		Basis in Traditional IRA, Secondary
988	E69507		Basis in Traditional IRA, Combined
989	E69550		Traditional IRA Basis for Next Year, Primary
990	E69551		Traditional IRA Basis for Next Year, Secondary
991	E69552		Traditional IRA Basis for Next Year, Combined
992	E69555		Taxable Traditional Distributions, Primary
993	E69556		Taxable Traditional Distributions, Secondary
994	E69557		Taxable Traditional Distributions, Combined
995	E69560		Total Roth Conversion IRA Amount, Primary
996	E69565		Total Roth Conversion IRA Amount, Secondary
997	E69567		Total Roth Conversion IRA Amount, Combined
998	E69570		Convertible Re-Characterizations, Primary
999	E69575		Convertible Re-Characterizations, Secondary
1000	E69577		Convertible Re-Characterizations, Combined
1001	E69580		Corrected Total Conversion Amount, Primary
1002	E69585		Corrected Total Conversion Amount, Secondary
1003	E69587		Corrected Total Conversion Amount, Combined
1004	E69590		Converted Roth IRA Basis Amount, Primary
1005	E69595		Converted Roth IRA Basis Amount, Secondary
1006	E69597		Converted Roth IRA Basis Amount, Combined
1007	E69600		Taxable Roth Conversion Amount, Primary
1008	E69605		Taxable Roth Conversion Amount, Secondary
1009	E69607		Taxable Roth Conversion Amount, Combined
1010	E69610		Roth Conversion Tax Applied, Primary
1011	E69615		Roth Conversion Tax Applied, Secondary
1012	E69617		Roth Conversion Tax Applied, Combined
1013	E69620		Total Roth IRA Distributions, Primary
1014	E69625		Total Roth IRA Distributions, Secondary
1015	E69627		Total Roth IRA Distributions, Combined
1016	E69629		Total Roth IRA Contributions, Combined
1017	E69630		Total Roth IRA Contributions, Primary
1018	E69631		Total Roth IRA Contributions, Secondary
1019	E69632	+/-	Distribution Re-Characterizations to Roth IRA, Primary
1020	E69633	+/-	Distribution Re-Characterizations to Roth IRA, Secondary
1021	E69634	+/-	Distribution Re-Characterizations to Roth IRA, Combined
1022	E69635		Corrected Total Roth IRA Distribution Amount, Primary
1023	E69636		Corrected Total Roth IRA Distribution Amount, Secondary
1024	E69637		Corrected Total Roth IRA Distribution Amount, Combined

Handwritten annotations: 14(a), 14(b), 14(c), 15, 16 net of rechar., 17

KEY	ELEMENT	SIGN	ELEMENT NAME
1025	E69640		Roth IRA Distribution Gain, Primary
1026	E69645		Roth IRA Distribution Gain, Secondary
1027	E69647		Roth IRA Distribution Gain, Combined
1028	E69650		Roth IRA Conversion Gain, Primary
1029	E69655		Roth IRA Conversion Gain, Secondary
1030	E69657		Roth IRA Conversion Gain, Combined
1031	E69660		Smaller Roth Gain, Primary
1032	E69665		Smaller Roth Gain, Secondary
1033	E69667		Smaller Roth Gain, Combined
1034	E69670		Roth IRA Distribution Gain Minus Smaller Distribution or Conversion Gain, Primary
1035	E69675		Roth IRA Distribution Gain Minus Smaller Distribution or Conversion Gain, Secondary
1036	E69677		Roth IRA Distribution Gain Minus Smaller Distribution or Conversion Gain, Combined
1037	E69680		Basis Amount from Conversion, Primary
1038	E69685		Basis Amount from Conversion, Secondary
1039	E69687		Basis Amount from Conversion, Combined
1040	E69690		Net Distribution Gain Minus Basis for Roth IRA, Primary
1041	E69695		Net Distribution Gain Minus Basis for Roth IRA, Secondary
1042	E69697		Net Distribution Gain Minus Basis for Roth IRA, Combined
1043	E69700		Taxable Roth Distributions, Primary
1044	E69705		Taxable Roth Distributions, Secondary
1045	E69707		Taxable Roth Distributions, Combined
1046	E69710		Education IRA Distributions, Primary
1047	E69715		Education IRA Distributions, Secondary
1048	E69717		Education IRA Distributions, Combined
1049	E69720		Qualified Higher Education Expense, Primary
1050	E69725		Qualified Higher Education Expense, Secondary
1051	E69727		Qualified Higher Education Expense, Combined
1052	E69730		Taxable Education IRA Distributions, Primary
1053	E69735		Taxable Education IRA Distributions, Secondary
1054	E69737		Taxable Education IRA Distributions, Combined

LOW INCOME HOUSING CREDIT - FORM 8586 ATTACHMENT

KEY	ELEMENT	SIGN	ELEMENT NAME
1055	E72000		Eligible basis of building
1056	E72020		Qualified basis of building
1057	E72040		Credit for building

TAX FOR CHILDREN UNDER AGE 14 WHO HAVE INVESTMENT INCOME OF MORE THAN $1,200
(TAX ON CHILDREN WITH UNEARNED INCOME)

KEY	ELEMENT	SIGN	ELEMENT NAME
1058	E72800		Form 8615 gross unearned income
1059	E72900		Form 8615 deductions
1060	E73000		Net investment income
1061	E73100		Net unearned income
1062	E73200		Parents taxable income
1063	E73300		Other children's unearned income
1064	E73400		Total form 8615 income

1998 VARIABLE LENGTH RECORD LAYOUT
(all fields are 16 digits **)

KEY	ELEMENT	SIGN	ELEMENT NAME
1065	E73500		Tax on Form 8615 income
1066	E73550		Family's Net Capital Gain Amount
1067	E73600		Parent's tax
1068	E73650		Parent's Net Capital Gain Amount
1069	E73700		Difference between tax on parent's taxable inc. plus children's inv. income and tax on parent's income
1070	E73800		Combined net investment income of all children in the houshold
1071	E73900		Child's net investment income as a percentage of net investment income from all the parent's children
1072	E74000		Investment income taxed at parent's marg. tax rate
1073	E74100		Excess of child's income over net investment income
1074	E74150		Child's Net Capital Gain Amount
1075	E74160		Tax on child's excess income
1076	E74200		Tax on net taxable income
1077	E74300		Tax on earned income
1078	E74400		Form 8615 tax
1079	E74500		Form 8615 Income Amount Taxed at 10% Capital Gains
1080	E74600		Form 8615 10% Capital Gains Tax Amount

EMPOWERMENT ZONE EMPLOYMENT CREDIT - FORM 8844

KEY	ELEMENT	SIGN	ELEMENT NAME
1081	E75000		Tentative empowerment zone employment credit
1082	E75010		Adjusted income tax liability
1083	E75015		Alternative minimum tax
1084	E75020		Tentative minimum tax
1085	E75030		75% tentative minimum tax
1086	E75040		Maximum allowable empowerment zone employment credit
1087	E75050		Excess adjusted income tax liability
1088	E75060		Current yr allowed empowerment zone employment cred.
1089	E75070		Empowerment zone emp. cred. allowed against reg. tax
1090	E75080		Empowerment zone emp. credit allowed against alternative minimum tax

CREDIT FOR PRIOR YEAR MINIMUM TAX - FORM 8801

KEY	ELEMENT	SIGN	ELEMENT NAME
1091	E80000	+/-	Form 8801 taxable income
1092	E80100	+/-	Adjustments and preference exclusions
1093	E80150		Minimum tax credit net operating loss
1094	E80200		Total income form 8801
1095	E80300		Form 8801 exemption amount
1096	E80400		Phase-out of exemption
1097	E80500		Form 8801 adjustment income
1098	E80600		Form 8801 limited exemption amount
1099	E80700		Form 8801 adjusted income limitation
1100	E80800		Form 8801 net income
1101	E80900		Form 8801 tentative minimum tax on exclusion items before foreign tax credit
1102	E81000		Form 8801 foreign tax credit
1103	E81100		Tentative minimum tax on exclusion items
1104	E81200		Form 8801 income tax before credits
1105	E81300		Net minimum tax on exclusion items

1998 VARIABLE LENGTH RECORD LAYOUT

(all fields are 16 digits **)

KEY	ELEMENT	SIGN	ELEMENT NAME
1106	E81400		Prior year alternative minimum tax
1107	E81500	+/-	Adjusted net minimum tax
1108	E81600		Carryforward of minimum tax credit from prior year
1109	E81700		Unallowed nonconventional fuel credit
1110	E81800		Form 8801 current year income tax after credits
1111	E81850		Form 8801 amount from Form 6251
1112	E81900		Adjusted income tax before credits
1113	E82000		Allowable minimum tax credit
1114	E82100		Allowable minimum tax carryforward
1115	E82200		Carryforward of minimum tax credit

ADDITIONAL CHILD TAX CREDIT - FORM 8812

KEY	ELEMENT	SIGN	ELEMENT NAME
1116	E82900		Total Social Security and Medicare Withheld Amount
1117	E82905		Form 1040 Deduction for Self Employment Tax Amount
1118	E82910		Total Social Security and Medicare Tax Amount
1119	E82915		Form 1040 EIC and Excess SST Amount
1120	E82920		Total Social Security Less EIC Amount
1121	E82925		Child Tax Credit Worksheet Amount
1122	E82930		Form 1040 Child Tax Credit Amount
1123	E82935		Child Tax Credit Worksheet Amount Less 1040 Child Tax Credit
1124	E82940		Additional Child Tax Credit Amount

PARENT'S ELECTION TO REPORT CHILD'S INTEREST AND DIVIDENDS: FIRST FORM 8814

KEY	ELEMENT	SIGN	ELEMENT NAME
1125	E83060		Child's taxable interest
1126	E83080		Child's tax exempt interest
1127	E83130		Child's Ordinary Dividends Amount
1128	E83140		Child's taxable dividends
1129	E83160		Child's gross taxable interest and dividendS
1130	E83180		Child's net taxable interest and dividends
1131	E83185		Child's net taxable capital gain distributions
1132	E83190		Interest and dividend income taxed at 15% rate
1133	E83200		Tax on income at 15% rate

PARENT'S ELECTION TO REPORT CHILD'S INTEREST AND DIVIDENDS: SECOND FORM 8814

KEY	ELEMENT	SIGN	ELEMENT NAME
1134	E83460		Child's taxable interest
1135	E83480		Child's tax-exempt interest
1136	E83530		Child's Ordinary Dividends Amount
1137	E83540		Child's taxable dividends
1138	E83560		Child's gross taxable interest and dividends
1139	E83580		Child's net taxable interest and dividends
1140	E83585		Child's net tax capital gain distribution
1141	E83590		Interest and dividend income taxed at 15% rate
1142	E83600		Tax on income at 15% rate

PARENT'S ELECTION TO REPORT CHILD'S INTEREST AND DIVIDENDS: THIRD FORM 8814

KEY	ELEMENT	SIGN	ELEMENT NAME
1143	E83860		Child's taxable interest

1998 VARIABLE LENGTH RECORD LAYOUT
(all fields are 16 digits **)

KEY	ELEMENT	SIGN	ELEMENT NAME
1144	E83880		Child's tax-exempt interest
1145	E83930		Child's Ordinary Dividends Amount
1146	E83940		Child's taxable dividends
1147	E83960		Child's gross taxable interest and dividends
1148	E83980		Child's net taxable interest and dividends
1149	E83985		Child's net taxable capital gain distributions
1150	E83990		Interest and dividend income taxed at 15% rate
1151	E84000		Tax on income at 15% rate

PARENT'S ELECTION TO REPORT CHILD'S INTEREST AND DIVIDENDS: COMBINED FORMS 8814

KEY	ELEMENT	SIGN	ELEMENT NAME
1152	E84060		Children's taxable interest
1153	E84080		Children's tax -exempt interest
1154	E84130		Children's Ordinary Dividends Amount
1155	E84140		Children's taxable dividends
1156	E84160		Children's gross taxable interest and dividends
1157	E84180		Children's net taxable interest and dividends
1158	E84185		Child's net tax capital gain distribution
1159	E84190		Interest and dividend income taxed at 15% rate
1160	E84200		Tax on income at 15% rate

ADDITIONAL FORMS 8814

KEY	ELEMENT	SIGN	ELEMENT NAME
1161	E84210		Additional Form 8814 net income amount
1162	E84220		Additional Form 8814 tax amount

EXCLUSION OF INTEREST FROM U.S. SAVINGS BONDS - FORM 8815

KEY	ELEMENT	SIGN	ELEMENT NAME
1163	E85000		Total qualified higher education expense
1164	E85020		Nontaxable education expense
1165	E85040		Taxable education expense
1166	E85060		Bond-proceeds
1167	E85080		Interest on bond proceeds
1168	E85090		Ratio of Taxable Education Expenses to Bond Proceeds
1169	E86000		Interest allocable to txbl portion of educ. expenses
1170	E86020		Form 8815 modified AGI
1171	E86025		Form 8815 exclusion amount
1172	E86030	+\-	Modified AGI less exclusion amount
1173	E86035		Form 8815 interest percentage
1174	E86040		Interest Limit due to modified AGI
1175	E86060		Excluded bond interest, Form 8815

QUALIFIED ADOPTION CREDITS - FORM 8839

KEY	ELEMENT	SIGN	ELEMENT NAME
1176	T86100		Child 1 qualified adoption Expenses (Taxpayer)
1177	T86110		Child 2 qualified adoption Expenses (Taxpayer)
1178	S86115		Total Limited Qualified Adoption Expenses (Revenue Processing)
1179	T86120		Credit Carryforward (Taxpayer0
1180	S86125		Excluded bond interest, Form 8815 (Revenue Processing)
1181	T86130		Employer provided adoption benfefit (Taxpayer)
1182	T86140		Employer provided exclusion benefit (Taxpayer)
1183	T86150		Employer provided taxable benefit (Taxpayer)

1998 VARIABLE LENGTH RECORD LAYOUT

(all fields are 16 digits **)

KEY	ELEMENT	SIGN	ELEMENT NAME
1184	T86160		Adoption credit - verified (Taxpayer)

MEDICAL SAVINGS ACCOUNTS - FORM 8853

KEY	ELEMENT	SIGN	ELEMENT NAME
1185	T86200		Total employer MSA contribution (Taxpayer)
1186	E86210		MSA contributions
1187	E86220		MSA limitation
1188	E86230		Maintaining employer compensation
1189	E86240		MSA deduction
1190	E86250		Total MSA distributions
1191	E86260		Distribution rollover
1192	E86270		MSA distribution less rollover
1193	E86280		Unreimbursed qualified medical expenses
1194	E86290		Taxable MSA distributions
1195	E86300		Tax on MSA distributions (computer)
1196	E86310		Gross LTC benefits
1197	E86315		LTC per diem
1198	E86320		Accelerated death benefits
1199	E86330		LTC per diem plus accidental death benefits
1200	E86340		LTC limitation
1201	E86350		Cost for LTC services
1202	E86355		Adjusted cost for LTC services
1203	E86360		Qualified LTC services
1204	E86365		Per diem limitation
1205	E86370		Taxable LTC payments

EDUCATION CREDITS - FORM 8863

KEY	ELEMENT	SIGN	ELEMENT NAME
1206	E87500		Hope Qualified Expenses-Limited
1207	E87510		Hope One Half Amount
1208	E87520		Total Hope Credit Amount
1209	E87530		Lifetime Learning Total Qualified Expenses
1210	E87540		Lifetime Learning Limited Amount
1211	E87550		Maximum Lifetime Learning Credit Amount
1212	E87560		Hope Plus Lifetime Credit Amounts
1213	E87570		Form 8863 Maximum AGI Threshold
1214	E87580	+\-	AGI Amount
1215	E87590		Form 8863 AGI Limit Amount
1216	E87600		Form 8863 Limit Amount
1217	E87610		Form 8863 Decimal Amount
1218	E87620		Tentative Education Credit
1219	E87630		Form 1040 Tax Amount
1220	E87640		Child Care Plus Elderly Credit Amount
1221	E87650		Allowable Education Credit Amount
1222	E87680		Education Credit Amount

SCHEDULE C/F SAMPLING ITEMS

KEY	ELEMENT	SIGN	ELEMENT NAME
1223	T89500		Inventory, end of year - Schedule C (taxpayer)
1224	T89540	+/-	Total business receipts - Schedule C/F (taxpayer)

MANUAL REVIEW ERROR FIELDS

1998 VARIABLE LENGTH RECORD LAYOUT

(all fields are 16 digits **)

KEY	ELEMENT	SIGN	ELEMENT NAME
1225	E89610		Module 1-5 error indicators
1226	E89620		Module 2-9 error indicators
1227	E89630		Module 3-12 error indicators
1228	E89640		Module 3-3 error indicators
1229	E89650		Module 4-10 error indicators
			PROFIT OR LOSS FROM BUS. (NONFARM SOLE PROP.)
			SCHEDULE C (COMBINED)
1230	E90010	+/-	Gross (total) income (loss)
1231	T90010	+/-	Gross (total) income (loss) (taxpayer)
1232	E90020		Gross receipts
1233	T90020		Gross receipts (taxpayer)
1234	E90030		Returns and allowances
1235	T90030		Returns and allowances (taxpayer)
1236	E90040	+/-	Income/loss from Sales and Operations
1237	E90050		Cost of goods sold and/or operations
1238	T90050		Cost of goods sold and/or operations (taxpayer)
1239	E90060	+/-	Gross profit (loss)
1240	E90080	+/-	Other income (loss)
1241	T90080	+/-	Other income (loss) (taxpayer)
1242	E90100		Total deductions
1243	T90100		Total deductions (taxpayer)
1244	E90110		Advertising expenses
1245	E90130		Bad debts
1246	E90140		Car and truck
1247	E90160		Commissions
1248	E90170		Depletion
1249	E90190		Depreciation
1250	E90200		Employee benefit programs
1251	E90210		Insurance
1252	E90240		Mortgage interest
1253	E90250		Other interest
1254	E90260		Legal and professional services
1255	E90280		Office expenses
1256	E90290		Pension and profit sharing plans
1257	E90300		Rent on machinery and equipment
1258	E90310		Rent on other business property
1259	E90320		Repairs & Maintenance
1260	E90325		Supplies (not included in Cost of Goods Sold)
1261	E90330		Taxes and licenses
1262	E90340		Travel
1263	E90345		Total meals and entertainment
1264	E90350		Total meals and entertainment limitation
1265	E90355		Meals and entertainment deducted
1266	E90360		Utilities
1267	E90370		Net wages
1268	E90430		Other deductions
1269	E90435	+/-	Tentative Profit/Loss
1270	E90438		Expenses for business use of your home

1998 VARIABLE LENGTH RECORD LAYOUT

(all fields are 16 digits **)

KEY	ELEMENT	SIGN	ELEMENT NAME
1271	T90438		Expenses for business use of your home (taxpayer)
1272	E90440	+/-	Net profit (loss)
1273	E90445		Depreciation, Form 8829

COMBINED SCHEDULE C: COST OF GOODS SOLD AND OPERATIONS

KEY	ELEMENT	SIGN	ELEMENT NAME
1274	E90450		Inventory, beginning of year
1275	E90460		Purchases
1276	E90470		Cost of labor
1277	E90480		Materials and supplies
1278	E90490		Other costs
1279	E90500		Inventory, end of year
1280	E90530		Business deductions
1281	E90540	+/-	Business receipts
1282	T90540	+/-	Business receipts (Taxpayer)
1283	E90550		Payroll
1284	E90560		Total interest
1285	E90570		Total Depreciation
1286	E90640	+/-	Nondeductible Sch. C loss(+) / loss carryover (-)
1287			Reserved
1288			Reserved

FIRST SCHEDULE C

KEY	ELEMENT	SIGN	ELEMENT NAME
1289	E91010	+/-	Gross (total) income (loss)
1290	T91010	+/-	Gross (total) income (loss) (taxpayer)
1291	E91020		Gross receipts
1292	T91020		Gross receipts (taxpayer)
1293	E91030		Returns and allowances
1294	T91030		Returns and allowances (taxpayer)
1295	E91040	+/-	Income/loss from Sales and Operations
1296	E91050		Cost of goods sold and/or operations
1297	T91050		Cost of goods sold and/or operations (taxpayer)
1298	E91060	+/-	Gross profit (loss)
1299	E91080	+/-	Other income (loss)
1300	T91080	+/-	Other income (loss) (taxpayer)
1301	E91100		Total deductions
1302	T91100		Total deductions (taxpayer)
1303	E91110		Advertising expenses
1304	E91130		Bad debts
1305	E91140		Car and truck
1306	E91160		Commissions
1307	E91170		Depletion
1308	E91190		Depreciation
1309	E91200		Employee benefit programs
1310	E91210		Insurance
1311	E91240		Mortgage interest
1312	E91250		Other interest
1313	E91260		Legal and professional services
1314	E91280		Office expenses
1315	E91290		Pension and profit sharing plans

1998 VARIABLE LENGTH RECORD LAYOUT

(all fields are 16 digits **)

KEY	ELEMENT	SIGN	ELEMENT NAME
1316	E91300		Rent on machinery and equipment
1317	E91310		Rent on other business property
1318	E91320		Repairs & Maintenance
1319	E91325		Supplies (not included in Cost of Goods Sold)
1320	E91330		Taxes and licenses
1321	E91340		Travel
1322	E91345		Total meals and entertainment
1323	E91350		Total meals and entertainment limitation
1324	E91355		Meals and entertainment deducted
1325	E91360		Utilities
1326	E91370		Net wages
1327	E91430		Other deductions
1328	E91435	+/-	Tentative Profit/Loss
1329	E91438		Expenses for business use of your home
1330	T91438		Expenses for business use of your home (taxpayer)
1331	E91440	+/-	Net profit (loss)
1332	E91445		Depreciation, Form 8829

FIRST SCH. C: COST OF GOODS SOLD AND OPERATIONS

KEY	ELEMENT	SIGN	ELEMENT NAME
1333	E91450		Inventory, beginning of year
1334	E91460		Purchases
1335	E91470		Cost of labor
1336	E91480		Materials and supplies
1337	E91490		Other costs
1338	E91500		Inventory, end of year
1339	E91530		Business deductions
1340	E91540	+/-	Business receipts
1341	T91540	+/-	Business receipts (Taxpayer)
1342	E91550		Payroll
1343	E91560		Total interest
1344	E91570		Total Depreciation
1345	E91640	+/-	Nondeductible Sch. C loss(+) / loss carryover (-)
1346			Reserved
1347			Reserved

SECOND SCHEDULE C

KEY	ELEMENT	SIGN	ELEMENT NAME
1348	E92010	+/-	Gross (total) income (loss)
1349	T92010	+/-	Gross (total) income (loss) (taxpayer)
1350	E92020		Gross receipts
1351	T92020		Gross receipts (taxpayer)
1352	E92030		Returns and allowances
1353	T92030		Returns and allowances (taxpayer)
1354	E92040	+/-	Income/loss from Sales and Operations
1355	E92050		Cost of goods sold and/or operations
1356	T92050		Cost of goods sold and/or operations (taxpayer)
1357	E92060	+/-	Gross profit (loss)
1358	E92080	+/-	Other income (loss)
1359	T92080	+/-	Other income (loss) (taxpayer)
1360	E92100		Total deductions

1998 VARIABLE LENGTH RECORD LAYOUT

(all fields are 16 digits **)

KEY	ELEMENT	SIGN	ELEMENT NAME
1361	T92100		Total deductions (taxpayer)
1362	E92110		Advertising expenses
1363	E92130		Bad debts
1364	E92140		Car and truck
1365	E92160		Commissions
1366	E92170		Depletion
1367	E92190		Depreciation
1368	E92200		Employee benefit programs
1369	E92210		Insurance
1370	E92240		Mortgage interest
1371	E92250		Other interest
1372	E92260		Legal and professional services
1373	E92280		Office expenses
1374	E92290		Pension and profit sharing plans
1375	E92300		Rent on machinery and equipment
1376	E92310		Rent on other business property
1377	E92320		Repairs & Maintenance
1378	E92325		Supplies (not included in Cost of Goods Sold)
1379	E92330		Taxes and licenses
1380	E92340		Travel
1381	E92345		Total meals and entertainment
1382	E92350		Total meals and entertainment limitation
1383	E92355		Meals and entertainment deducted
1384	E92360		Utilities
1385	E92370		Net wages
1386	E92430		Other deductions
1387	E92435	+/-	Tentative Profit/Loss
1388	E92438		Expenses for business use of your home
1389	T92438		Expenses for business use of your home (taxpayer)
1390	E92440	+/-	Net profit (loss)
1391	E92445		Depreciation, Form 8829

SECOND SCHEDULE C: COST OF GOODS SOLD AND OPERATIONS

KEY	ELEMENT	SIGN	ELEMENT NAME
1392	E92450		Inventory, beginning of year
1393	E92460		Purchases
1394	E92470		Cost of labor
1395	E92480		Materials and supplies
1396	E92490		Other costs
1397	E92500		Inventory, end of year
1398	E92530		Business deductions
1399	E92540	+/-	Business receipts
1400	T92540	+/-	Business receipts (Taxpayer)
1401	E92550		Payroll
1402	E92560		Total interest
1403	E92570		Total Depreciation
1404	E92640	+/-	Nondeductible Sch. C loss(+) / loss carryover (-)
1405			Reserved
1406			Reserved

1998 VARIABLE LENGTH RECORD LAYOUT
(all fields are 16 digits **)

KEY	ELEMENT	SIGN	ELEMENT NAME
			THIRD SCHEDULE C
1407	E93010	+/-	Gross (total) income (loss)
1408	T93010	+/-	Gross (total) income (loss) (taxpayer)
1409	E93020		Gross receipts
1410	T93020		Gross receipts (taxpayer)
1411	E93030		Returns and allowances
1412	T93030		Returns and allowances (taxpayer)
1413	E93040	+/-	Income/loss from Sales and Operations
1414	E93050		Cost of goods sold and/or operations
1415	T93050		Cost of goods sold and/or operations (taxpayer)
1416	E93060	+/-	Gross profit (loss)
1417	E93080	+/-	Other income (loss)
1418	T93080	+/-	Other income (loss) (taxpayer)
1419	E93100		Total deductions
1420	T93100		Total deductions (taxpayer)
1421	E93110		Advertising expenses
1422	E93130		Bad debts
1423	E93140		Car and truck
1424	E93160		Commissions
1425	E93170		Depletion
1426	E93190		Depreciation
1427	E93200		Employee benefit programs
1428	E93210		Insurance
1429	E93240		Mortgage interest
1430	E93250		Other interest
1431	E93260		Legal and professional services
1432	E93280		Office expenses
1433	E93290		Pension and profit sharing plans
1434	E93300		Rent on machinery and equipment
1435	E93310		Rent on other business property
1436	E93320		Repairs & Maintenance
1437	E93325		Supplies (not included in Cost of Goods Sold)
1438	E93330		Taxes and licenses
1439	E93340		Travel
1440	E93345		Total meals and entertainment
1441	E93350		Total meals and entertainment limitation
1442	E93355		Meals and entertainment deducted
1443	E93360		Utilities
1444	E93370		Net wages
1445	E93430		Other deductions
1446	E93435	+/-	Tentative Profit/Loss
1447	E93438		Expenses for business use of your home
1448	T93438		Expenses for business use of your home (taxpayer)
1449	E93440	+/-	Net profit (loss)
1450			Reserved
			THIRD SCHEDULE C: COST OF GOODS SOLD AND OPERATIONS
1451	E93450		Inventory, beginning of year
1452	E93460		Purchases

1998 VARIABLE LENGTH RECORD LAYOUT

(all fields are 16 digits **)

KEY	ELEMENT	SIGN	ELEMENT NAME
1453	E93470		Cost of labor
1454	E93480		Materials and supplies
1455	E93490		Other costs
1456	E93500		Inventory, end of year
1457	E93530		Business deductions
1458	E93540	+/-	Business receipts
1459	T93540	+/-	Business receipts (Taxpayer)
1460	E93550		Payroll
1461	E93560		Total interest
1462	E93570		Total Depreciation
1463	E93640	+/-	Nondeductible Sch. C loss(+) / loss carryover (-)
1464			Reserved
1465			Reserved

FARM INCOME AND EXPENSES (FARM PROPRIETORSHIP) - SCHEDULE F (COMBINED)

KEY	ELEMENT	SIGN	ELEMENT NAME
1466	E95080		Cost of all purchased items (cash)
1467	T95080		Cost of purchased items (cash) (taxpayer)
1468	E95200		Total patronage dividends (cooperative distrib.)
1469	E95220		Total agricultural program payments (cash)
1470	E95230		Taxable agricultural program payments (cash)
1471	E95260		Total CCC-loans forfeited or repaid with certificates
1472	E95270		Total crop insurance proceeds & certain disaster payments
1473	E95280		Taxable crop ins. proceeds & certain disaster pymnts
1474	E95290		Custom Hire (machine work) income
1475	E95310	+/-	Gross income (loss) (cash)
1476	T95310	+/-	Gross income (loss) (cash) (taxpayer)
1477	E95350		Custom machine hire
1478	E95360		Depreciation
1479	E95370		Employee benefits program (other than pension plans)
1480	E95380		Gasoline, fuel, oil
1481	E95400		Mortgage interest
1482	E95410		Other Interest
1483	E95415		Labor Hired
1484	E95420		Repairs and Maintenance
1485	E95430		Seeds and plants purchased
1486	E95440		Pension profit sharing plans
1487	E95450		Supplies purchased
1488	E95540		Other farm expenses
1489	E95550		Total deductions
1490	T95550		Total deductions (taxpayer)
1491	E95600		Farm total receipts (accrual)
1492	T95600		Farm total receipts (accrual) (taxpayer)
1493	T95605		Farm total receipts (taxpayer)
1494	E95610	+/-	Gross income (loss) (accrual)
1495	T95610	+/-	Gross income (loss) (accrual) (taxpayer)
1496	E95640	+/-	Net farm profit (loss)
1497	E95660	+/-	Nonded. Sch. F loss (+)/Suspended loss Carryover (-)
1498			Reserved

1998 VARIABLE LENGTH RECORD LAYOUT

(all fields are 16 digits **)

KEY	ELEMENT	SIGN	ELEMENT NAME
			FIRST SCHEDULE F
1499	E96080		Cost of all purchased items (cash)
1500	T96080		Cost of purchased items (cash) (taxpayer)
1501	E96200		Total patronage dividends (cooperative distributions)
1502	E96220		Total agricultural program payments (cash)
1503	E96230		Taxable agricultural program payments (cash)
1504	E96260		Total CCC-loans forfeited or repaid with certificates
1505	E96270		Total crop insurance proceeds & certain disaster payments
1506	E96280		Taxable crop ins. proceeds & certain disaster pymnts
1507	E96290		Custom Hire (machine work) income
1508	E96310	+/-	Gross income (loss) (cash)
1509	T96310	+/-	Gross income (loss) (cash) (taxpayer)
1510	E96350		Custom machine hire
1511	E96360		Depreciation
1512	E96370		Employee benefits program (other than pension plans)
1513	E96380		Gasoline, fuel, oil
1514	E96400		Mortgage interest
1515	E96410		Other Interest
1516	E96415		Labor Hired
1517	E96420		Repairs and Maintenance
1518	E96430		Seeds and plants purchased
1519	E96440		Pension profit sharing plans
1520	E96450		Supplies purchased
1521	E96540		Other farm expenses
1522	E96550		Total deductions
1523	T96550		Total deductions (taxpayer)
1524	E96600		Farm total receipts (accrual)
1525	T96600		Farm total receipts (accrual) (taxpayer)
1526	T96605		Farm total receipts (taxpayer)
1527	E96610	+/-	Gross income (loss) (accrual)
1528	T96610	+/-	Gross income (loss) (accrual) (taxpayer)
1529	E96640	+/-	Net farm profit (loss)
1530	E96660	+/-	Nonded. Sch. F loss (+)/Suspended loss Carryover (-)
1531			Reserved
			SECOND SCHEDULE F
1532	E97080		Cost of all purchased items (cash)
1533	T97080		Cost of purchased items (cash) (taxpayer)
1534	E97200		Total patronage dividends (cooperative distrib.)
1535	E97220		Total agricultural program payments (cash)
1536	E97230		Taxable agricultural program payments (cash)
1537	E97260		Total CCC-loans forfeited or repaid with certificates
1538	E97270		Total crop insurance proceeds & certain disaster payments
1539	E97280		Taxable crop ins. proceeds & certain disaster pymnts
1540	E97290		Custom Hire (machine work) income
1541	E97310	+/-	Gross income (loss) (cash)
1542	T97310	+/-	Gross income (loss) (cash) (taxpayer)
1543	E97350		Custom machine hire

1998 VARIABLE LENGTH RECORD LAYOUT

(all fields are 16 digits **)

KEY	ELEMENT	SIGN	ELEMENT NAME
1544	E97360		Depreciation
1545	E97370		Employee benefits program (other than pension plans)
1546	E97380		Gasoline, fuel, oil
1547	E97400		Mortgage interest
1548	E97410		Other Interest
1549	E97415		Labor Hired
1550	E97420		Repairs and Maintenance
1551	E97430		Seeds and plants purchased
1552	E97440		Pension profit sharing plans
1553	E97450		Supplies purchased
1554	E97540		Other farm expenses
1555	E97550		Total deductions
1556	T97550		Total deductions (taxpayer)
1557	E97600		Farm total receipts (accrual)
1558	T97600		Farm total receipts (accrual) (taxpayer)
1559	T97605		Farm total receipts (taxpayer)
1560	E97610	+/-	Gross income (loss) (accrual)
1561	T97610	+/-	Gross income (loss) (accrual) (taxpayer)
1562	E97640	+/-	Net farm profit (loss)
1563	E97660	+/-	Nonded. Sch. F loss (+)/Suspended loss Carryover (-)
1564			Reserved

INFORMATION CODES

KEY	ELEMENT
1565	E99000
1566	E99001
1567	E99002
1568	E99003
1569	E99004
1570	E99005
1571	E99006
1572	E99007
1573	E99008
1574	E99009
1575	E99010

BALANCING ERROR CODES

KEY	ELEMENT
1576	E99011
1577	E99012
1578	E99013
1579	E99014
1580	E99015
1581	E99016
1582	E99017
1583	E99018
1584	E99019
1585	E99020

IDENTIFICATION AND WEIGHT FIELDS

KEY	ELEMENT	ELEMENT NAME
1586	S020	Schedule SE Primary SSN

1998 VARIABLE LENGTH RECORD LAYOUT
(all fields are 16 digits **)

KEY	ELEMENT SIGN	ELEMENT NAME
1587	S021	Schedule SE Secondary SSN
1588	S022	Primary NAP Previous Secondary SSN
1589	S023	Alimony SSN - Form 1040
1590	S024	Parents SSN - Form 8615
1591	S025	Dependent #1 SSN
1592	S026	Dependent #2 SSN
1593	S027	Dependent #3 SSN
1594	S028	Dependent #4 SSN
1595	S029	Dependent #5 SSN
1596	S030	Dependent #6 SSN
1597	S031	Dependent #7 SSN
1598	S032	Dependent #8 SSN
1599	S033	Dependent #9 SSN
1600	S034	Dependent #10 SSN
1601	S038	Cross-Section SOCA Decimal Weight
1602	S039	Cross-Section SOCA Sample Count
1603	S040	Cross-Section SOCA Population Count
1604	S041	AD Population 3 Decimal Weight
1605	S042	AD Population 3 Population Count
1606	S044	First Form 8814 SSN
1607	S045	Second Form 8814 SSN
1608	S046	Third Form 8814 SSN
1609	S054	EIC SSN Child 1
1610	S055	EIC SSN Child 2
1611	S056	Qualifying Individual-1st SSN - Form 2441
1612	S057	Qualifying Individual-2nd SSN - Form 2441
1613	S058	Hope Credit Student 1st SSN - Form 8863
1614	S059	Hope Credit Student 2nd SSN - Form 8863
1615	S060	Hope Credit Student 3rd SSN - Form 8863
1616	S061	Hope Credit Student 4th SSN - Form 8863
1617	S062	Life Learning Credit Student 1st SSN - Form 8863
1618	S063	Life Learning Credit Student 2nd SSN - Form 8863
1619	S064	Life Learning Credit Student 3rd SSN _ Form 8863
1620	S065	Life Learning Credit Student 4th SSN - Form 8863

** Note: The data type for the variable elements are numeric and the
elements are identified by the "Key", which is the first 4 positions
   The 5th position is the sign (+/-), followed by 11 numeric digits.